

COMPANY REGISTRATION NUMBER: NI039665  
CHARITY REGISTRATION NUMBER: 100718

**Engage with Age**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Engage with Age**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2023**

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## **Engage with Age**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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#### **Structure, governance and management**

##### ***Background to Engage with Age:***

Engage with Age (EWA) was established as a charity and a company limited by guarantee in November 2000. EWA is a community development organisation with the vision of a society which respects, values and listens to older people.

Engage with Age's mission is to enable older people in Belfast to live happier, healthier and more connected lives.

Engage with Age seeks to enable sustainable benefits for older people and the community. It operates multi-agency partnerships to ensure joined-up and collaborative working. Partnerships are active from a governance level down to operational and daily activities.

##### ***Governance and Management:***

Engage with Age is governed by a Board of Trustees that meets quarterly. Trustees come from a range of older people's and community organisations, older people's forums, as well as individuals from the business, public sector and individual older people. The Board is supported by a Finance and Operations Sub-Group that meets six times per year, and a Governance Committee that supports the role and responsibilities of Trustees and Director.

The management of Engage with Age formally reports to the Board and the Finance and Operations Committee, and has delegated responsibility for delivering the company's programme of work at an operational level. The staff team is composed of a Director, Operations Manager, and Development Officers that deliver the company's programmes. Engage with Age has sub-contracted to an external accountancy company to undertake its finance administration and engages a number of other service providers.

# Engage with Age

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Engage with Age  
**Charity registration number** 100718  
**Company registration number** NI039665  
**Principal office and registered office** East Belfast Network Centre  
55 Templemore Avenue  
Belfast  
BT5 4FP

#### The trustees

A Greenan  
GS McEvoy  
NW Menhinick  
AP Barclay (Resigned 17 May 2023)  
AL Greer  
RJ Hagan  
CS Hyndman  
F Hughes  
  
PA Matthews (Served from 11 June 2022 to 17  
J McEwan May 2023)  
Z Rowe  
M Skelcher

**Company secretary** Eamon Quinn

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

## Engage with Age

### Company Limited by Guarantee

#### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Objectives and activities

As described in the Articles and Memorandum of Association, Engage with Age's objects ('Objects') are to promote the health, wellbeing, interests and alleviate loneliness, isolation and exclusion of older people living in Northern Ireland (the area of benefit) without distinction of sex, sexual orientation, marital status, disability, caring responsibilities, race, or political, religious, or other opinions by associating together the said inhabitants, local authorities, public agencies and voluntary and other organisations in a common effort to relieve poverty, preserve and protect health, advance education with the object of improving the conditions of life for the said beneficiaries.

#### **Values:**

Our values guide us in our work and our relationships. They guide our behaviour, our attitudes, the decisions we make and what we expect from one another. Engage with Age values are based on community development principles. We put older people at the centre of all that we do, believing in self-determination and the right to make their own choices.

Our values are:

- Being older people-led
- Empowering older people
- Treating everyone with respect
- Working closely with other organisations
- Carrying out our work to the highest standards, with transparency
- Ensuring everyone has the right to take part in stimulating activities and have fun

We are committed to working in partnership, believing in the strength of the contribution of many agencies, people and volunteers to make a real difference.

#### **Strategic Planning:**

Engage with Age is implementing a strategic plan covering the period of April 2020 - March 2023 which reflects the above vision and mission, the methods of working and the objectives of the company. In early 2023 Engage with Age commenced development of a new strategic plan for the 2023-26 period.

## **Engage with Age**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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#### **Achievements and performance**

The April 2022 - March 2023 year was the third year of the Covid-19 Pandemic. While surges in the virus were not as severe as previous years, the impact of the pandemic was still felt in engagement levels and cautiousness from older people. Engage with Age took a proactive stance towards enabling older people to be active within their communities while also being safe.

#### ***Year Three of the Engage with Age Strategic Plan 2020-2023***

Engage with Age is pleased to report that while Covid-19 impacted on the practicalities of undertaking activities it did not affect the overall achievement of the main aims of its Strategic Plan. This was due mainly to the imagination and creativity of its staff, support of its board, collaborations with partner agencies, and the enthusiasm of the older people EWA worked with. In August 2022 the company held a barbeque for 60 older people at Inverary Community Centre in East Belfast. Normally this would be unremarkable, but this was the first time in two years that a gathering with that number of people, indoors or outdoors, had been undertaken.

#### ***Supporting Older People's Groups and Forums***

Surveying just before the reporting period highlighted that two thirds of older people's groups, we work with had been adversely affected by Covid-19. This was in the form of reduced attendances and less frequent meetings. Support this year was targeted to encourage groups to gain greater confidence, re-group and grow membership. The Capacity Building Programme continued to work throughout East and South Belfast, achieving nearly double its target level of participation. The South Belfast programme reached out to new communities such as lower Donegall Road, and the East Belfast programme revisited relationships with over 60 groups across East Belfast.

The Older People's Forums EWA supports continued to operate well. The Belfast East Seniors Forum returned to a full schedule of in-person committee and forum meetings. It renewed its committee and grew membership numbers. The South Belfast Lifestyle Forum continued to grow in numbers with routinely well attended meetings sharing information and conveying the needs of communities in the south. The Greater Belfast Seniors Forum (G6) maintained its monthly meetings focusing on its Action Plan. In March 2023 EWA brought all of the Older People's Forums together for an inter-forum meeting, to share experiences and best practice, and to network with each other. This helped identify common needs and aspirations and assist with planning for the future.

#### ***Addressing the impact of Isolation and Loneliness on older people***

The PAL Project continued to operate. Throughout the year, weekly and fortnightly activities took place, offering a range of book groups, social groups, walks, interest groups and dancing. Opportunities were taken to link with partner agencies for excursions and information sessions. EWA's links with peer agencies strengthened, including organisations such as Age NI and Red Cross, and partnerships such as the Belfast City Council City Wide Group on Isolation, and the NI Assembly All Party Group on Loneliness. Participation numbers grew, and this year saw the welcome return of The Slipped Disco event at the Oh Yeah Centre, Engage with Age's disco for older people. Telephone befriending was also maintained through this period. Up to 27 volunteer Befrienders regularly telephoned 50 Befriendees. Feedback on the service was unanimously positive. Half of the Befriendees completed surveys and interviews in 2022 and 100% of that number reported positive impacts of the service on their wellbeing and a decrease in feelings of loneliness. One Befriender said: "I have never been on my own before... it was really hard to lose independence... the calls encourage me and I love to hear from my Befriender and I always feel better after the call.". Throughout the year Befriending gatherings were held and this helped connect Befriendees to their

## **Engage with Age**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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Befrienders and wider activities.

#### ***Promoting good physical and mental health***

The EWA health promotion programmes in South and East Belfast all exceeded their targets as set by the Public Health Agency and Belfast Health and Social Care Trust.

Physical deconditioning was highlighted as an issue for older people, given the reduced levels of movement and travel associated with Covid-19 safety and the need to isolate or stay at home. Physical health was promoted by EWA with a range of exercise sessions, armchair aerobics, and the welcome return of in person Tea Dances, particularly at St. Patrick's Day and throughout South Belfast in March 2023. Mental health was promoted via stress reduction sessions, Tai chi, and promotion of Public Health programmes. Social engagement at activity sessions was more important than ever, and even by the end of the reporting period we were still meeting older people who had been staying at home in their efforts to stay safe from Covid. There was a significant increase in crafting and creative activities. The Words Alive group in South Belfast continued to meet weekly and then reach out to provide readings to people living in supported housing and nursing homes. In East Belfast new crafting and art sessions took place with a range of groups, many of which were undertaking this type of activity for the first time. Larger scale in person older people's fairs returned this year and EWA brought significant attendance to events in East and South Belfast as well as central events from Age Friendly Belfast. Skills workshop in IT continued and there was high attendance at information sessions on falls prevention and home accident prevention. Over 80 keep warm packs were distributed by EWA to vulnerable older people across South and East Belfast, and EWA worked to promote assistance to cope with the Cost-of-Living Crisis. Promotion of opportunities for older people and health messages were promoted directly through our East and South Belfast Programmes, through the monthly PAL Gazette to 1,300+ people, and online to audiences in excess of 10,000 throughout the year.

#### ***Supporting the voice of older people to influence matters that affect them***

The Older People's Forums that EWA supports continued to engage directly with decision and policy makers, with over twenty formal consultations through forums with agencies including PSNI, Consumer Council, Queen's University of Belfast research programmes, Belfast Trust, the GP's Federation for Northern Ireland and more. The Forums were particularly engaged in consultations for the Belfast Age Friendly Plan. Throughout the year EWA supported older people to attend forums include Healthy Ageing Strategic Partnership, NI Assembly All Party Group on Loneliness, and the Belfast City Council All Party Reference Group on Older People. Engage with Age was also very active with dementia friendly campaigns, contributing to the South Belfast and City-Wide dementia campaigns, and co-chairing the Dementia Friendly East Belfast Programme. In summer 2022 the Festival of Windows increased in scale, engaging with 40 people living with dementia from 6 centres. 50 artworks were created and displayed in 50 shop windows belonging to businesses across East Belfast. The artworks were later exhibited at the Skainos Centre as part of Positive Ageing Month. Promoting the voice of people living with dementia was further enhanced through EWA's new Dementia Friendly Artist in Residence programme, which worked with six centres across South and East Belfast, and the ongoing production of the monthly Dementia Friendly What's On Guide. The PAL Gazette continued as a newspaper for older people, with a monthly column on the work of of G6 and over 60 articles and submissions by older people.

#### ***Developing an evaluation framework***

Pressures of time and resources, and the ongoing affect of the Pandemic on how we did our work, meant it was not possible to produce an evaluation framework as envisaged at the start of the strategic plan. Evaluation and reflection on the impact of EWA's work continued in this period, and

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## **Engage with Age**

### **Company Limited by Guarantee**

#### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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the company is actively pursuing developing a new method for considering the impact of its work.

#### ***Developing the Governance and Operation of Engage with Age***

The ongoing business of governing and managing Engage with Age continued successfully throughout the reporting period. Every contract and funding agreement was fulfilled. Finances were managed effectively with income secured from a range of sources, some of which were new. Communications promoting our services increased significantly. The work of the Board of Trustees governing the corporate development of Engage with Age was furthered through the Governance and the Finance and Operations sub-committees, regular board meetings, and ongoing contact with staff. Within this period three new trustees were recruited to Engage with Age.

#### ***Summary***

The 2022-23 year can be best described as charging ahead out of Covid-19. Staff displayed great resilience and a 'can-do' spirit, while at the same time keeping older people safe.

In this year there were 14,000 attendances/ engagements from older people at Engage with Age activities, plus a further estimated 5,000 attendances at exhibitions and 10,000 online. This is a significant increase on previous years.

By the end of the 2020-23 Strategic Plan, Engage with Age had developed new services, increased its volume of engagement, deepened relationships with participants, navigated the challenges the Pandemic, and maintained a clear focus on delivering improved health and helped make stronger communities. The PAL Project continued to support older people experiencing loneliness, health improvement work progressed throughout South and East Belfast, groups and forums were sustained and grown, and the voice of older people persisted in advocating for the needs of its community.

By March 2023 EWA had started formulating plans for the next strategic plan 2023-26, looking forward to developing and extending the work and impact of EWA. The 2022-23 year closed with significant three-year funding agreements to sustain the PAL Project and capacity building work with older people through to the year 2026.

Having achieved many of its aims in the most difficult of circumstances, Engage with Age is ready to move forward in its renewed mission to empower older people to lead happy, healthy, more connected, and independent lives.

## Engage with Age

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Financial review

Engage with Age maintained support from key funders and raised income from new funders in 2022-2023. Belfast Health and Social Care Trust, the Public Health Agency, and Belfast City Council maintained their support of Engage with age. Correspondingly, Engage with Age maintained strong control over expenditure. At the end of the financial year 31 March 2023 Engage with Age had reserves of £95,561 which is composed of an unrestricted reserve of £87,832 and a restricted reserve of £7,729.

#### Reserves policy and going concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. Historically, Engage with Age had also built up its own unrestricted funds. The trustees have decided to allocate a fund of £11,737 to cover the sustainability gap between income and expenditure for the 2023-2024 financial year budget (Designated Sustainability Fund), and hold unrestricted reserves for winding up and running costs to the value of £76,095 (General Reserve Fund).

The trustees consider that the ideal level of reserves would be the winding up costs of the charity plus between three and six months expenditure for the year ended 31 March 2023 which would be between £64,085 and £128,170. Unrestricted reserves are freely available to spend, therefore excluding fixed assets and restricted reserves amounted to £72,580.

#### Trustees' responsibilities statement

The trustees, who are also directors for the 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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.

## Engage with Age

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 November 2023 and signed on behalf of the board of trustees by:



M Skelcher  
Trustee

## **Engage with Age**

### **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Engage with Age**

**Year ended 31 March 2023**

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#### **Opinion**

We have audited the financial statements of Engage with Age (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Engage with Age

### Company Limited by Guarantee

#### Independent Auditor's Report to the Members of Engage with Age *(continued)*

Year ended 31 March 2023

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#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

## **Engage with Age**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Engage with Age *(continued)***

**Year ended 31 March 2023**

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### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Engage with Age

### Company Limited by Guarantee

#### Independent Auditor's Report to the Members of Engage with Age *(continued)*

Year ended 31 March 2023

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#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

## Engage with Age

### Company Limited by Guarantee

#### Independent Auditor's Report to the Members of Engage with Age *(continued)*

#### Year ended 31 March 2023

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Engage with Age

### Company Limited by Guarantee

#### Independent Auditor's Report to the Members of Engage with Age *(continued)*

Year ended 31 March 2023

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

30 November 2023

## Engage with Age

### Company Limited by Guarantee

#### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

|                                      |      | Unrestricted funds | 2023<br>Restricted funds | Total funds     | 2022<br>Total funds |
|--------------------------------------|------|--------------------|--------------------------|-----------------|---------------------|
|                                      | Note | £                  | £                        | £               | £                   |
| <b>Income and endowments</b>         |      |                    |                          |                 |                     |
| Donations and legacies               | 5    | 9,895              | 3,852                    | 13,747          | 550                 |
| Charitable activities                | 6    | 7,118              | 205,272                  | 212,390         | 243,508             |
| Investment income                    | 7    | –                  | –                        | –               | 57                  |
| <b>Total income</b>                  |      | <u>17,013</u>      | <u>209,124</u>           | <u>226,137</u>  | <u>244,115</u>      |
| <b>Expenditure</b>                   |      |                    |                          |                 |                     |
| Expenditure on charitable activities | 8,9  | 20,684             | 235,655                  | 256,339         | 244,337             |
| <b>Total expenditure</b>             |      | <u>20,684</u>      | <u>235,655</u>           | <u>256,339</u>  | <u>244,337</u>      |
| <b>Net expenditure</b>               |      | <u>(3,671)</u>     | <u>(26,531)</u>          | <u>(30,202)</u> | <u>(222)</u>        |
| Transfers between funds              |      | (725)              | 725                      | –               | –                   |
| <b>Net movement in funds</b>         |      | <u>(4,396)</u>     | <u>(25,806)</u>          | <u>(30,202)</u> | <u>(222)</u>        |
| <b>Reconciliation of funds</b>       |      |                    |                          |                 |                     |
| Total funds brought forward          |      | 92,228             | 33,535                   | 125,763         | 125,985             |
| <b>Total funds carried forward</b>   |      | <u>87,832</u>      | <u>7,729</u>             | <u>95,561</u>   | <u>125,763</u>      |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 28 form part of these financial statements.

**Engage with Age**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2023**

|   | Note | 2023<br>£       | 2022<br>£      |
|---|------|-----------------|----------------|
| <b>Fixed assets</b>                                   |      |                 |                |
| Tangible fixed assets                                 | 15   | 3,515           | 3,144          |
| <b>Current assets</b>                                 |      |                 |                |
| Debtors   | 16   | 35,464          | 9,690          |
| Cash at bank and in hand                              |      | <u>72,588</u>   | <u>122,602</u> |
|   |      | 108,052         | 132,292        |
| <b>Creditors: amounts falling due within one year</b> | 17   | <u>(16,006)</u> | <u>(9,673)</u> |
| <b>Net current assets</b>                             |      | <u>92,046</u>   | <u>122,619</u> |
| <b>Total assets less current liabilities</b>          |      | <u>95,561</u>   | <u>125,763</u> |
| <b>Net assets</b>                                     |      | <u>95,561</u>   | <u>125,763</u> |
| <b>Funds of the charity</b>                           |      |                 |                |
| Restricted funds                                      |      | 7,729           | 33,535         |
| Unrestricted funds                                    |      | <u>87,832</u>   | <u>92,228</u>  |
| <b>Total charity funds</b>                            | 20   | <u>95,561</u>   | <u>125,763</u> |

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

These financial statements were approved by the board of trustees and authorised for issue on 30 November 2023, and are signed on behalf of the board by:



M Skelcher  
Trustee

The notes on pages 17 to 28 form part of these financial statements.

## **Engage with Age**

### **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is East Belfast Network Centre, 55 Templemore Avenue, Belfast, BT5 4FP.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

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

|                       |   |                   |
|-----------------------|---|-------------------|
| Fixtures and fittings | - | 20% straight line |
| Equipment             | - | 20% straight line |

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Engage with Age is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 5. Donations and legacies

|                        | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>       |                            |                          |                          |
| Donations              | 1,800                      | 352                      | 2,152                    |
| <b>Grants</b>          |                            |                          |                          |
| CB and HH Taylor Trust | –                          | 1,000                    | 1,000                    |
| Esmee Mitchell Trust   | –                          | 2,500                    | 2,500                    |
| Souter Trust           | 4,000                      | –                        | 4,000                    |
| HDH Willis             | 500                        | –                        | 500                      |
| Thompson Trust         | 1,000                      | –                        | 1,000                    |
| St James' Place        | 2,595                      | –                        | 2,595                    |
|                        | <u>9,895</u>               | <u>3,852</u>             | <u>13,747</u>            |
|                        |                            |                          |                          |
|                        | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
| <b>Donations</b>       |                            |                          |                          |
| Donations              | 550                        | –                        | 550                      |
| <b>Grants</b>          |                            |                          |                          |
| CB and HH Taylor Trust | –                          | –                        | –                        |
| Esmee Mitchell Trust   | –                          | –                        | –                        |
| Souter Trust           | –                          | –                        | –                        |
| HDH Willis             | –                          | –                        | –                        |
| Thompson Trust         | –                          | –                        | –                        |
| St James' Place        | –                          | –                        | –                        |
|                        | <u>550</u>                 | <u>–</u>                 | <u>550</u>               |

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 6. Charitable activities

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|---|----------------------------|--------------------------|--------------------------|
| Enkalon                                   | –                          | 666                      | 666                      |
| Halifax                                   | –                          | –                        | –                        |
| Thompson Trust                            | –                          | –                        | –                        |
| LFT Trust                                 | –                          | –                        | –                        |
| Haramead Trust                            | –                          | –                        | –                        |
| Awards for All                            | –                          | 45                       | 45                       |
| Belfast City Council                      | 5,838                      | 33,309                   | 39,147                   |
| Belfast Health & Social Care Trust        | 400                        | 52,119                   | 52,519                   |
| Public Health Agency                      | –                          | 114,847                  | 114,847                  |
| Public Health Agency Service Enhancements | –                          | –                        | –                        |
| Independent Age                           | –                          | –                        | –                        |
| Other Grants                              | 880                        | –                        | 880                      |
| Arts Council NI                           | –                          | 4,286                    | 4,286                    |
|   | <u>7,118</u>               | <u>205,272</u>           | <u>212,390</u>           |

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|---|----------------------------|--------------------------|--------------------------|
| Enkalon                                   | –                          | 500                      | 500                      |
| Halifax                                   | –                          | 5,000                    | 5,000                    |
| Thompson Trust                            | –                          | 5,000                    | 5,000                    |
| LFT Trust                                 | –                          | 10,000                   | 10,000                   |
| Haramead Trust                            | –                          | 5,000                    | 5,000                    |
| Awards for All                            | –                          | 9,900                    | 9,900                    |
| Belfast City Council                      | –                          | 30,406                   | 30,406                   |
| Belfast Health & Social Care Trust        | –                          | 59,447                   | 59,447                   |
| Public Health Agency                      | –                          | 79,730                   | 79,730                   |
| Public Health Agency Service Enhancements | –                          | 23,274                   | 23,274                   |
| Independent Age                           | –                          | 15,000                   | 15,000                   |
| Other Grants                              | 251                        | –                        | 251                      |
| Arts Council NI                           | –                          | –                        | –                        |
|   | <u>251</u>                 | <u>243,257</u>           | <u>243,508</u>           |

#### 7. Investment income

|                  | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Deposit Accounts | –                          | –                        | 57                         | 57                       |

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## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 8. Expenditure on charitable activities by fund type

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|
| Promote Health and Wellbeing | 13,433                     | 214,417                  | 227,850                  |
| Support costs                | <u>7,251</u>               | <u>21,238</u>            | <u>28,489</u>            |
|                              | <u>20,684</u>              | <u>235,655</u>           | <u>256,339</u>           |

  

|                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|
| Promote Health and Wellbeing | –                          | 215,708                  | 215,708                  |
| Support costs                | <u>–</u>                   | <u>28,629</u>            | <u>28,629</u>            |
|                              | <u>–</u>                   | <u>244,337</u>           | <u>244,337</u>           |

#### 9. Expenditure on charitable activities by activity type

|                              | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | Total funds<br>2023<br>£ | Total fund<br>2022<br>£ |
|------------------------------|---|--------------------|--------------------------|-------------------------|
| Promote Health and Wellbeing | 227,850                                   | 25,530             | 253,380                  | 241,480                 |
| Governance costs             | <u>–</u>                                  | <u>2,959</u>       | <u>2,959</u>             | <u>2,857</u>            |
|                              | <u>227,850</u>                            | <u>28,489</u>      | <u>256,339</u>           | <u>244,337</u>          |

#### 10. Analysis of support costs

|                  | Analysis of<br>Support<br>Costs<br>£ | Total 2023<br>£ | Total 2022<br>£ |
|------------------|--------------------------------------|-----------------|-----------------|
| Staff costs      | 15,895                               | 15,895          | 15,901          |
| Premises         | 5,625                                | 5,625           | 5,625           |
| General office   | 4,010                                | 4,010           | 4,035           |
| Finance costs    | 84                                   | 84              | 129             |
| Governance costs | <u>2,875</u>                         | <u>2,875</u>    | <u>2,728</u>    |
|                  | <u>28,489</u>                        | <u>28,489</u>   | <u>28,418</u>   |

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

|                                       | 2023<br>£    | 2022<br>£    |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>1,051</u> | <u>1,009</u> |

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## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 12. Auditors remuneration

|  | 2023  | 2022  |
|--|-------|-------|
|  | £     | £     |
| Fees payable for the audit of the financial statements | 2,875 | 2,810 |

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|   | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
| Wages and salaries                      | 94,899         | 94,467         |
| Social security costs                   | 3,035          | 3,522          |
| Employer contributions to pension plans | 4,606          | 4,639          |
|   | <u>102,540</u> | <u>102,628</u> |

The average head count of employees during the year was 4 (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

The key management personnel of the charity comprise the part time Director and Operations Manager. The total employee benefits of the key management personnel of the charity total £53,412 (2022: £46,521)

#### 14. Trustee remuneration and expenses

The Charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £NIL). They were not reimbursed for travel expense during the year (2022: NIL). No charity trustee received payment for professional or other services supplied to the charity (2022: £NIL).

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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##### 15. Tangible fixed assets

|                         | Fixtures and fittings<br>£ | Equipment<br>£ | Total<br>£    |
|-------------------------|----------------------------|----------------|---------------|
| <b>Cost</b>             |                            |                |               |
| At 1 April 2022         | 18,641                     | 11,751         | 30,392        |
| Additions               | –                          | 1,422          | 1,422         |
| <b>At 31 March 2023</b> | <u>18,641</u>              | <u>13,173</u>  | <u>31,814</u> |
| <b>Depreciation</b>     |                            |                |               |
| At 1 April 2022         | 18,641                     | 8,607          | 27,248        |
| Charge for the year     | –                          | 1,051          | 1,051         |
| <b>At 31 March 2023</b> | <u>18,641</u>              | <u>9,658</u>   | <u>28,299</u> |
| <b>Carrying amount</b>  |                            |                |               |
| At 31 March 2023        | <u>–</u>                   | <u>3,515</u>   | <u>3,515</u>  |
| At 31 March 2022        | <u>–</u>                   | <u>3,144</u>   | <u>3,144</u>  |

##### 16. Debtors

|                                | 2023<br>£     | 2022<br>£    |
|--------------------------------|---------------|--------------|
| Trade debtors                  | 2,000         | –            |
| Prepayments and accrued income | 33,464        | 9,690        |
|                                | <u>35,464</u> | <u>9,690</u> |

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

|                              | 2023<br>£     | 2022<br>£    |
|------------------------------|---------------|--------------|
| Trade creditors              | 8,485         | 2,469        |
| Accruals and deferred income | 6,993         | 6,859        |
| Other creditors              | 528           | 345          |
|                              | <u>16,006</u> | <u>9,673</u> |

##### 18. Deferred income

|                           | 2023<br>£    | 2022<br>£    |
|---------------------------|--------------|--------------|
| At 1 April 2022           | 4,131        | –            |
| Amount released to income | (4,131)      | –            |
| Amount deferred in year   | 4,293        | 4,131        |
| <b>At 31 March 2023</b>   | <u>4,293</u> | <u>4,131</u> |

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## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,606 (2022: £4,639).

#### 20. Analysis of charitable funds

##### Unrestricted funds

|                          | At<br>1 April 2022<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31<br>March 2023<br>£ |
|--------------------------|-------------------------|---------------|------------------|----------------|--------------------------|
| Designated Fund (Note A) | 11,737                  | –             | –                | –              | 11,737                   |
| General Funds (Note B)   | 80,491                  | 17,013        | (20,684)         | (725)          | 76,095                   |
|                          | <u>92,228</u>           | <u>17,013</u> | <u>(20,684)</u>  | <u>(725)</u>   | <u>87,832</u>            |

  

|                          | At<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At 31<br>March 2022<br>£ |
|--------------------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Designated Fund (Note A) | 11,664                  | –           | –                | 73             | 11,737                   |
| General Funds (Note B)   | 68,956                  | 858         | –                | 10,677         | 80,491                   |
|                          | <u>80,620</u>           | <u>858</u>  | <u>–</u>         | <u>10,750</u>  | <u>92,228</u>            |

The Trustees have decided to allocate a fund of £11,664 to cover the sustainability gap between income and expenditure for the 2020-21 financial year budget (Note A) and hold unrestricted designated reserves for winding up and running costs to the value of £68,956 (Note B).

##### Restricted funds

|                         | At<br>1 April 2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | At 31<br>March 2023<br>£ |
|-------------------------|-------------------------|-------------|------------------|----------------|--------------------------|
| BHSCT                   | –                       | 52,119      | (52,119)         | –              | –                        |
| Belfast City Council    | 288                     | 28,149      | (28,437)         | –              | –                        |
| Public Health Agency    | 14,022                  | 114,847     | (126,797)        | –              | 2,072                    |
| Enkalon Foundation      | 500                     | 666         | (1,166)          | –              | –                        |
| Souter Charitable Trust | –                       | –           | –                | –              | –                        |
| Comic Relief            | 2,068                   | –           | (606)            | –              | 1,462                    |

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 20. Analysis of charitable funds *(continued)*

|                        |               |                |                  |            |              |
|------------------------|---------------|----------------|------------------|------------|--------------|
| Awards for All         | 5,620         | 45             | (5,665)          | –          | –            |
| DEFEB                  | 454           | 2,852          | (111)            | –          | 3,195        |
| Halifax                | –             | –              | –                | –          | –            |
| Thompson Trust         | 5,000         | –              | (5,000)          | –          | –            |
| BCC- Hug in a box      | 583           | 250            | (833)            | –          | –            |
| BCC- Covid Response    | –             | –              | –                | –          | –            |
| Comic Relief (Covid)   | –             | –              | –                | –          | –            |
| Age NI                 | –             | –              | –                | –          | –            |
| LFT                    | –             | –              | –                | –          | –            |
| Haramead Trust         | 5,000         | –              | (5,000)          | –          | –            |
| Independent age        | –             | –              | –                | –          | –            |
| Arts Council NI        | –             | 4,286          | (5,011)          | 725        | –            |
| BCC - FOW              | –             | 2,470          | (2,470)          | –          | –            |
| BCC - PAL              | –             | 2,440          | (2,440)          | –          | –            |
| CB and HH Taylor Trust | –             | 1,000          | –                | –          | 1,000        |
|                        | <u>33,535</u> | <u>209,124</u> | <u>(235,655)</u> | <u>725</u> | <u>7,729</u> |

|                         | At<br>1 April 2021 | Income         | Expenditure      | Transfers       | At 31<br>March 2022 |
|-------------------------|--------------------|----------------|------------------|-----------------|---------------------|
|                         | £                  | £              | £                | £               | £                   |
| BHSCT                   | –                  | 59,447         | (48,916)         | (10,531)        | –                   |
| Belfast City Council    | 626                | 28,250         | (28,588)         | –               | 288                 |
| Public Health Agency    | 12,758             | 103,004        | (101,740)        | –               | 14,022              |
| Enkalon Foundation      | –                  | 500            | –                | –               | 500                 |
| Souter Charitable Trust | 3,000              | –              | (3,000)          | –               | –                   |
| Comic Relief            | 7,074              | –              | (5,006)          | –               | 2,068               |
| Awards for All          | –                  | 9,900          | (4,280)          | –               | 5,620               |
| DEFEB                   | 454                | –              | –                | –               | 454                 |
| Halifax                 | –                  | 5,000          | (5,000)          | –               | –                   |
| Thompson Trust          | –                  | 5,000          | –                | –               | 5,000               |
| BCC- Hug in a box       | 13,335             | 2,156          | (14,908)         | –               | 583                 |
| BCC- Covid Response     | 4,999              | –              | (4,999)          | –               | –                   |
| Comic Relief (Covid)    | 219                | –              | –                | (219)           | –                   |
| Age NI                  | 2,900              | –              | (2,900)          | –               | –                   |
| LFT                     | –                  | 10,000         | (10,000)         | –               | –                   |
| Haramead Trust          | –                  | 5,000          | –                | –               | 5,000               |
| Independent age         | –                  | 15,000         | (15,000)         | –               | –                   |
| Arts Council NI         | –                  | –              | –                | –               | –                   |
| BCC - FOW               | –                  | –              | –                | –               | –                   |
| BCC - PAL               | –                  | –              | –                | –               | –                   |
| CB and HH Taylor Trust  | –                  | –              | –                | –               | –                   |
|                         | <u>45,365</u>      | <u>243,257</u> | <u>(244,337)</u> | <u>(10,750)</u> | <u>33,535</u>       |

## Engage with Age

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 21. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 3,515                      | –                        | 3,515                    |
| Current assets             | 96,030                     | 12,022                   | 108,052                  |
| Creditors less than 1 year | (11,713)                   | (4,293)                  | (16,006)                 |
| <b>Net assets</b>          | <u>87,832</u>              | <u>7,729</u>             | <u>95,561</u>            |

  

|                            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets      | 3,144                      | –                        | 3,144                    |
| Current assets             | 123,223                    | 9,069                    | 132,292                  |
| Creditors less than 1 year | (5,541)                    | (4,132)                  | (9,673)                  |
| <b>Net assets</b>          | <u>120,826</u>             | <u>4,937</u>             | <u>125,763</u>           |

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**Engage with Age**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 March 2023**

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The following pages do not form part of the financial statements.

## Engage with Age

Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2023

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|   | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
| <b>Income and endowments</b>              |                |                |
| <b>Donations and legacies</b>             |                |                |
| Donations                                 | 2,152          | 550            |
| CB and HH Taylor Trust                    | 1,000          | —              |
| Esmee Mitchell Trust                      | 2,500          | —              |
| Souter Trust                              | 4,000          | —              |
| HDH Willis                                | 500            | —              |
| Thompson Trust                            | 1,000          | —              |
| St James' Place                           | 2,595          | —              |
|   | <u>13,747</u>  | <u>550</u>     |
| <b>Charitable activities</b>              |                |                |
| Enkalon                                   | 666            | 500            |
| Halifax                                   | —              | 5,000          |
| Thompson Trust                            | —              | 5,000          |
| LFT Trust                                 | —              | 10,000         |
| Haramead Trust                            | —              | 5,000          |
| Awards for All                            | 45             | 9,900          |
| Belfast City Council                      | 39,147         | 30,406         |
| Belfast Health & Social Care Trust        | 52,519         | 59,447         |
| Public Health Agency                      | 114,847        | 79,730         |
| Public Health Agency Service Enhancements | —              | 23,274         |
| Independent Age                           | —              | 15,000         |
| Other Grants                              | 880            | 251            |
| Arts Council NI                           | 4,286          | —              |
|   | <u>212,390</u> | <u>243,508</u> |
| <b>Investment income</b>                  |                |                |
| Deposit Accounts                          | —              | 57             |
|   | <u>—</u>       | <u>57</u>      |
| <b>Total income</b>                       | <u>226,137</u> | <u>244,115</u> |

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## Engage with Age

Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

|   | 2023<br>£       | 2022<br>£      |
|---|-----------------|----------------|
| <b>Expenditure on charitable activities</b> |                 |                |
| <b>Promote Health and Wellbeing</b>         |                 |                |
| <i>Activities undertaken directly</i>       |                 |                |
| Wages & Salaries                            | 80,071          | 79,495         |
| Employers NIC                               | 2,601           | 3,019          |
| Pension Costs                               | 3,973           | 4,002          |
| Rent & Service Charge                       | 10,855          | 10,855         |
| Outsourcing Fees                            | 14,822          | 10,551         |
| Repairs & Cleaning                          | 120             | 119            |
| Insurance                                   | 627             | 567            |
| Programme Costs                             | 99,302          | 102,201        |
| IT Support & Maintenance                    | 1,242           | 908            |
| Staff Travel                                | 1,835           | 146            |
| Consultancy                                 | 5,127           | 2,090          |
| Telephone                                   | 991             | 599            |
| Volunteer Expenses                          | 7               | 9              |
| Affiliation Fees                            | 629             | 251            |
| Publicity                                   | 648             | 896            |
| Bad debt                                    | 5,000           | —              |
|   | <u>227,850</u>  | <u>215,708</u> |
| <i>Support costs</i>                        |                 |                |
| Wages & Salaries                            | 14,828          | 14,972         |
| Employers NIC                               | 434             | 503            |
| Pension Costs                               | 633             | 637            |
| Rent & Service Charge                       | 5,625           | 5,625          |
| Insurance                                   | 269             | 243            |
| Staff Travel                                | 97              | 8              |
| Office Costs                                | 1,460           | 1,632          |
| Depreciation                                | 1,051           | 1,009          |
| Affiliation Fees                            | 70              | 28             |
| Sundries                                    | 1,063           | 848            |
| Training                                    | —               | 267            |
|   | <u>25,530</u>   | <u>25,772</u>  |
| <b>Governance costs</b>                     |                 |                |
| Audit Fees                                  | 2,875           | 2,728          |
| Bank Charges                                | 84              | 129            |
|   | <u>2,959</u>    | <u>2,857</u>   |
|   | <u>256,339</u>  | <u>244,337</u> |
| <b>Expenditure on charitable activities</b> |                 |                |
|   | <u>256,339</u>  | <u>244,337</u> |
| <b>Net expenditure</b>                      | <u>(30,202)</u> | <u>(222)</u>   |

