

Registration number: NI030134
Charity Number: NIC103825

Older People North West
Operating as Age Concern Derry

(Company Limited by Guarantee and Not Having a Share Capital)

Directors' Report and Unaudited Financial Statements
for the year ended 31 March 2023

**Older People North West
Operating as Age Concern Derry**

Contents

	Page
Reference and administrative details, Directors, Trustees and other information	1
Directors' report	2
Trustees' annual report	3 - 4
Independent Examiner's Report to the members	5 - 6
Statement of financial activities	7
Balance sheet	8 - 9
Notes forming part of the unaudited financial statements	10 - 17

**Older People North West
Operating as Age Concern Derry**

Reference and administrative details, Directors, Trustees and other information

President	Albert Smallwoods
Directors and Trustees	Donald Richard O'Doherty Roger Bernard O'Doherty Margaret Monica Catherine Boyle Robert Lamont Dunseath
Secretary	Roger Bernard O'Doherty
Company Number	NI030134
Charity Number	NIC103825
Registered office	Malvern House Chapel Road Londonderry BT47 2AN
Accountant and Independent Examiner	Ian McIvor MCI Chartered Accountants Sentinel House 13 Pump Street Londonderry BT48 6JG
Banker	First Trust Plc Meadowbank Strand Road Londonderry BT48 7TN

**Older People North West
Operating as Age Concern Derry**

**Directors' report to the members of
Older People North West for year ended 31 March 2023**

The directors present their report and the unaudited financial statements for the year ended 31 March 2023.

Directors and secretary

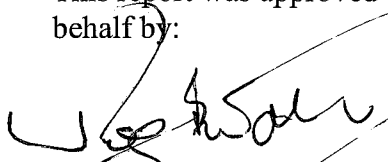
The directors and secretary who served at any time during the year were as stated below: -

Donald Richard O'Doherty	(Director)
Roger Bernard O'Doherty	(Director and Secretary)
Robert Lamont Dunseath	(Director)
Margaret Monica Catherine Boyle	(Director)

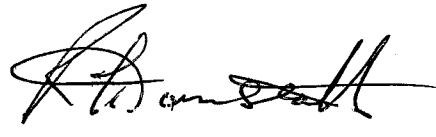
Small company exemption

The report of the director has been prepared taking advantage of the small companies' exemption as set out in Section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the board on 27 July 2023 and signed on its behalf by:



Roger O'Doherty
Director



Robert Lamont Dunseath
Director

**Older People North West
Operating as Age Concern Derry**

Trustees' Annual Report for year ended 31 March 2023

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

Reference and Administrative Details

Reference and administrative details are shown on page 1 of the financial statements.

The Trustees

The trustees who served at any time during the year were as follows:-

Donald Richard O'Doherty

Roger Bernard O'Doherty

Robert Lamont Dunseath

Margaret Monica Catherine Boyle

Structure, Governance and Management

The company is limited by guarantee and does not have a share capital.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102)) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity is governed by the trustees who ensure that the charity continues to fulfil its main aims and objectives and is run in accordance with company law.

Objectives and Activities

Objective

The main objective of the charity is to improve life for and to promote the welfare of, older people in the North West.

Activities

In order to achieve its objective the charity runs a number of activities throughout the year. These activities include:-

- | | |
|--|-------------------------|
| - Provision of a meals on wheels service | - Bingo |
| - Carers' relief sessions | - Tai-chi |
| - Luncheon club | - Arts and crafts |
| - Tea dances | - Bowling and curling |
| - Line dancing | - Social dancing |
| - Sequence dancing | - Snooker and billiards |
| - Computer classes | - Reflexology |
| - Culture tours | - Walking club |

**Older People North West
Operating as Age Concern Derry**

Trustees' Annual Report for year ended 31 March 2023 (cont...)

Objectives and Activities continued...

Throughout the year the charity runs a number of competitions and awards such as:-

- | | |
|-------------------------|---------------------------------|
| - Reminiscence | - Befriending |
| - Quizzes | - Community engagement sessions |
| - Gardening club | - Health information sessions |
| - Pensioner of the year | - Gardening competition |
| - Good Neighbour award | - Snooker competition |

Achievements and Performance

The charity is unique in that it is the only single issue voluntary organisation in the area which is solely focused on supporting older people. It is well established and well known in the area for its work in addressing the needs, anxieties, fears, concerns and aspirations of older people from all sections of the community.

Financial Review

The company's results for the year show an increase in income and an increase in expenditure. This has resulted in net ingoings for the year of £23,166 (2022 - Net ingoings £40,182). At the year end the company had reserves of £743,848 of which £475,919 relates to restricted funds and £267,929 relates to unrestricted funds. £120,000 of the unrestricted fund is designated for building repairs.


Plans for Future Periods

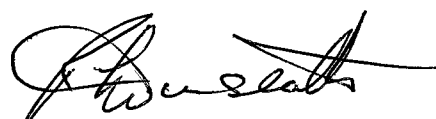
The charity aims to continue to service the needs of older people in the community. It aims to continue to offer a wide range of services and activities and to meet its objectives of improving the life and promoting the welfare of older people in the North West. The Trustees will be diligent and forward thinking when it comes to ensuring that funds are available to continue to meet these objectives and to take advantage of funding opportunities that become available.

Independent Examiner

Ian McIvor has been reappointed as independent examiner for the coming year.

This report was approved and authorised for issue by the trustees on 27 July 2023 and signed on its behalf by:


Roger O'Doherty
Director


Robert Lamont Dunseath
Director

**Older People North West
Operating as Age Concern Derry**

**Independent Examiner's Report to the Directors of Older People North West on the
unaudited financial statements**

I am reporting on the financial statements of the company for the year ended 31 March 2023 which are set out on pages 7 – 17.

This report is made solely to the company's directors, as a body, in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the company's directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for my work or for this report.

Respective Responsibilities of Directors and Examiner

As the directors (who are also the trustees of Older People North West for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- (1.) That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- (2.) That the accounts do not accord with those accounting records;
- (3.) That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
- (4.) That there is further information needed for a proper understanding of the accounts to be reached.

**Older People North West
Operating as Age Concern Derry**

**Independent Examiner's Report to the Trustees of Older People North West on the unaudited
financial statements (cont...)**

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.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



**Ian McIvor
Chartered Accountant
MCI
Chartered Accountants
Sentinel House
13 Pump Street
Londonderry, BT48 6JG**

**Older People North West
Operating as Age Concern Derry**

**Statement of financial activities for the
year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	82,121	98,980	181,101	194,273
Activities for generating funds	4	1,500	-	1,500	1,500
Income from charitable activities	5	72,420	-	72,420	70,024
Total incoming resources		<u>156,041</u>	<u>98,980</u>	<u>255,021</u>	<u>265,797</u>
Resources expended					
Costs of generating funds					
Charitable activities	6	53,061	18,750	71,811	70,246
Governance costs	7	69,530	90,514	160,044	155,368
Total resources expended		<u>122,591</u>	<u>109,264</u>	<u>231,855</u>	<u>225,614</u>
Net incoming/(outgoing) resources		33,450	(10,284)	23,166	40,182
Fund balance at 1 April	14	<u>229,479</u>	<u>491,203</u>	<u>720,682</u>	<u>680,500</u>
Fund balance at 31 March	14	<u><u>262,929</u></u>	<u><u>480,919</u></u>	<u><u>743,848</u></u>	<u><u>720,682</u></u>

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form an integral part of these financial statements.

**Older People North West
Operating as Age Concern Derry**

Balance sheet at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	11	487,111	507,762
		<u> </u>	<u> </u>
Current assets			
Debtors (amounts falling due within one year)	12	1,273	1,402
Cash at bank and in hand		267,996	225,468
		<u> </u>	<u> </u>
		269,269	226,870
Current liabilities			
Creditors (amounts falling due within one year)	13	12,532	13,950
		<u> </u>	<u> </u>
Net current assets		256,737	212,920
		<u> </u>	<u> </u>
Net assets		743,848	720,682
		<u> </u>	<u> </u>
Financed by:			
Capital fund - unrestricted	14	21,964	21,964
General fund - unrestricted	14	120,965	87,515
Designated fund	14	120,000	120,000
Restricted fund	14	480,919	491,203
		<u> </u>	<u> </u>
	15	743,848	720,682
		<u> </u>	<u> </u>

The notes on pages 10 to 17 form an integral part of these financial statements.

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Older People North West
operating as Age Concern Derry**

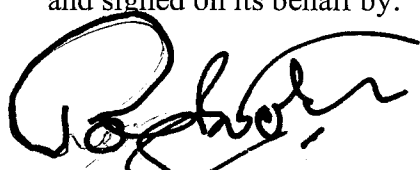
Balance sheet at 31 March 2023 (continued)

In approving these accounts as directors of the company we hereby confirm:

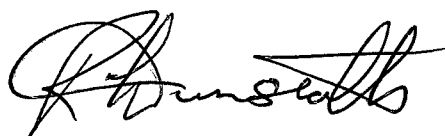
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006, with respect to accounting records and the preparation of financial statements;
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476 of the Act.

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 and authorised for issue by the board on 27 July 2023 and signed on its behalf by:



**Roger O'Doherty
Director**



**Robert Lamont Dunseath
Director**

Registration number NI030134

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the financial statements for
the year ended 31 March 2023**

Note .1. Significant accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements:-

General information and basis of preparation

Older People North West is a company limited by guarantee and not having a share capital and is incorporated in Northern Ireland. The address of the registered office is given in the company information on page 1 of these financial statements. The nature of the company's operations and principal activities consists of promoting the welfare and the relief of poverty, sickness and disablement among older people (aged 60 or more) living within the Derry City area ("the area of benefit").

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102)) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

It meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the company.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less accumulated depreciation and accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Buildings	2 %	Straight line
Equipment and furniture	25%	Straight line
Motor vehicles	15%	Straight line.

Where there is objective evidence that the recoverable amount of an asset is less than its carrying value, the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss. Impairment losses are recognised immediately in the statement of financial activities, with the exception of losses on previously revalued tangible fixed assets, which are recognised in other comprehensive income to the extent of any previously recognised revaluation surplus in respect of that asset.

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the financial statements for
the year ended 31 March 2023 (continued)**

Note .1. Significant accounting policies (continued)

Income

Grant Income

Grants are credited to the statement of financial activities in the period in which they received or are receivable. Grants which have conditions which have not been fulfilled are treated as liabilities and only recognised as income when the conditions are achieved.

Other Income

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

Fund Accounting

Unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose.

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

Employee Benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Pensions

Pension contributions to the company's externally managed fund are charged directly to the statement of financial activities and are included in operating results for the year.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and which are receivable or payable within one year are recorded at the transaction price. Any losses arising from impairment are recognised in the statement of financial activities in administrative expenses.

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the accounts for
the year ended 31 March 2023 (continued)**

Note .1. Significant accounting policies (continued)

Judgements and key sources of estimation uncertainty

No judgements have been made in the process of applying the above accounting policies. The following is the company's key source of estimation uncertainty:

Depreciation and tangible fixed assets

The company establishes a reliable estimate of the expected useful life and residual value of tangible fixed assets. The estimate of expected useful life and residual value of an asset is based upon a variety of factors such as the age when acquired, the expected frequency of use and the repair policy of the company.

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Note .2. Voluntary income				
Gifts and donations	9,450	-	9,450	1,957
Grant income (Note 3)	72,671	98,980	171,651	192,316
	<u>82,121</u>	<u>98,980</u>	<u>181,101</u>	<u>194,273</u>
Note .3. Grant income				
W.H.S.S.T.	68,260	-	68,260	73,742
D.F.C.	-	88,980	88,980	78,864
P.B.N.I.	1,800	-	1,800	2,880
Community Foundation- Keadue	-	5,000	5,000	14,932
Community Foundation - Alcorn	-	-	-	1,000
W.N.P	2,611	-	2,611	640
The American Ireland	-	-	-	4,292
Elise Pilkington	-	5,000	5,000	-
Beth Johnson	-	-	-	150
Covid Job Retention Scheme	-	-	-	15,817
Co-operation Ireland	-	-	-	-
	<u>72,671</u>	<u>98,980</u>	<u>171,651</u>	<u>192,316</u>
Note .4. Income from activities for generating funds				
Sponsorship	1,500	-	1,500	1,500
	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the accounts for
the year ended 31 March 2023 (continued)**

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Note .5. Income from charitable activities				
Activities	-	-	-	-
Catering	70,301	-	70,301	68,952
Transport	2,119	-	2,119	1,072
	<u>72,420</u>	<u>-</u>	<u>72,420</u>	<u>70,024</u>
Note .6. Cost of charitable activities				
Activities	4,370	-	4,370	8,121
Catering	41,581	18,750	60,331	54,975
Transport	7,110	-	7,110	7,150
	<u>53,061</u>	<u>18,750</u>	<u>71,811</u>	<u>70,246</u>
Note .7. Governance costs				
Administration staff costs	16,471	75,230	91,701	97,066
Printing and stationery	1,098	-	1,098	450
Light, heat and gas	23,385	-	23,385	13,954
Telephone	1,388	-	1,388	1,302
Accountancy	2,760	-	2,760	2,760
Maintenance and repairs	3,543	-	3,543	3,424
Bank interest and charges	952	-	952	943
Volunteer allowance	6,640	-	6,640	5,745
Miscellaneous	1,132	-	1,132	(183)
Water charges	1,184	-	1,184	1,133
Depreciation	5,369	15,284	20,653	23,060
Cleaning	1,408	-	1,408	1,626
Insurance	4,200	-	4,200	4,088
	<u>69,530</u>	<u>90,514</u>	<u>160,044</u>	<u>155,368</u>

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the accounts for
the year ended 31 March 2023 (continued)**

		2023	2022
		£	£
Note .8.	Staff costs		
	Staff costs for the year were as follows: -		
	Wages and salaries	105,571	115,313
	Social security costs	2,890	3,878
		<u>108,461</u>	<u>119,191</u>
	Presented as follows: -		
	Cost of charitable activities - catering costs	16,760	22,125
	Governance costs - administration staff costs	91,701	97,066
		<u>108,461</u>	<u>119,191</u>

The average number of persons employed by the company during the year was 6 (2022 - 7).

No employee received remuneration of more than £60,000 during the year (2022 – £60,000)

The directors, who serve in a voluntary capacity, received no emoluments from the company. Remuneration payable to key management personnel in the year was £29,263 (2022 - £28,364)

Note .9.

Pensions

The company operates a defined contribution pension scheme. The assets of the schemes are held separately from those of the company in independently administered funds. The charge for the year represents the contributions payable by the company to the funds and amounted to £NIL (2022 - NIL). There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

Note .10.

Taxation

As a charity, Older People North West Operating as Age Concern Derry, is exempt from tax on any gains arising from its charitable activities.

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the accounts for
the year ended 31 March 2023 (continued)**

Note .11. Tangible Fixed assets

	Buildings	Equipment and furniture	Motor vehicles	Total
	£	£	£	£
Cost or valuation				
Balance at 1 April 2022	764,180	206,685	78,465	1,049,330
Additions	-	-	-	-
Disposals	-	-	-	-
	<u>764,180</u>	<u>206,685</u>	<u>78,465</u>	<u>1,049,330</u>
Balance at 31 March 2023	<u>764,180</u>	<u>206,685</u>	<u>78,465</u>	<u>1,049,330</u>
Accumulated depreciation				
Balance at 1 April 2022	272,977	205,673	62,918	541,568
Released on disposal	-	-	-	-
Charge for the year	15,284	507	4,860	20,651
	<u>288,261</u>	<u>206,180</u>	<u>67,778</u>	<u>562,219</u>
Balance at 31 March 2023	<u>288,261</u>	<u>206,180</u>	<u>67,778</u>	<u>562,219</u>
Net book value				
Balance at 31 March 2023	<u>475,919</u>	<u>505</u>	<u>10,687</u>	<u>487,111</u>
Balance at 1 April 2022	<u>491,203</u>	<u>1,012</u>	<u>15,547</u>	<u>507,762</u>

The land, on which the company's buildings are constructed, is subleased from Northern Ireland Old Peoples Welfare Council Limited rent-free for 99 years commencing 18 September 2002.

The Northern Ireland Old Peoples Welfare Council Limited is leasing the land from Northern Ireland Council for Voluntary Action rent-free for 99 years commencing 18 September 2002.

Note .12. Debtors

	2023	2022
	£	£
Debtors	-	-
PAYE and social security	-	-
Prepayments	1,273	1,402
	<u>1,273</u>	<u>1,402</u>
	<u>1,273</u>	<u>1,402</u>

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the accounts for
the year ended 31 March 2023 (continued)**

Note .13.	Creditors (amounts falling due within one year)	2023 £	2022 £
	Trade creditors	7,117	9,635
	PAYE	2,655	1,555
	Accruals	2,760	2,760
		<u>12,532</u>	<u>13,950</u>
		<u>12,532</u>	<u>13,950</u>

Note .14.	Statement of funds				
	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	Unrestricted funds				
	87,515	156,041	122,591	-	120,965
	21,964	-	-	-	21,964
	120,000	-	-	-	120,000
	<u>229,479</u>	<u>156,041</u>	<u>122,591</u>	<u>-</u>	<u>262,929</u>
	<u>229,479</u>	<u>156,041</u>	<u>122,591</u>	<u>-</u>	<u>262,929</u>
	Restricted funds				
	491,203	-	15,284	-	475,919
	-	88,980	88,980	-	-
	-	-	-	-	-
	-	10,000	5,000	-	5,000
	<u>491,203</u>	<u>98,980</u>	<u>109,264</u>	<u>-</u>	<u>480,919</u>
	<u>491,203</u>	<u>98,980</u>	<u>109,264</u>	<u>-</u>	<u>480,919</u>
	720,682	255,021	231,855	-	743,848
	<u>720,682</u>	<u>255,021</u>	<u>231,855</u>	<u>-</u>	<u>743,848</u>

Designated fund

Unrestricted funds in the sum of £120,000 has been designated for building repairs the trustees.

**Older People North West
Operating as Age Concern Derry**

**Notes on and forming part of the accounts for
the year ended 31 March 2023 (continued)**

Note .15. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted Funds				
	Restricted funds £	Designated funds £	General reserve £	Capital reserve £	Total
Tangible fixed assets	475,919	-	(6,298)	17,490	487,111
Current assets	5,000	120,000	138,438	5,831	269,269
Current liabilities	-	-	<u>(11,175)</u>	<u>(1,357)</u>	<u>(12,532)</u>
Total net assets	<u>480,919</u>	<u>120,000</u>	<u>120,965</u>	<u>21,964</u>	<u>743,848</u>

Capital reserve

The capital reserve account represents the value of the net assets taken over from the unincorporated body Age Concern Derry with effect from 1 April 1996.