

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 2024

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

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**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 Derry BT47 2AN
Accountant and Independent Examiner	Ian McIvor MCI Chartered Accountants Sentinel House 13 Pump Street Derry BT48 6JG
Banker	First Trust Plc Meadowbank Strand Road Derry 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 2024**

The directors present their report and the unaudited financial statements for the year ended 31 March 2024.

Directors and secretary

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

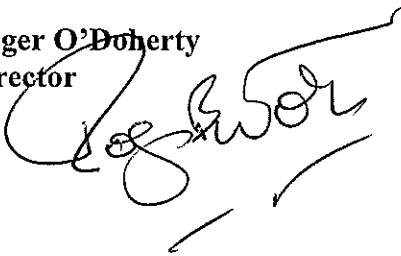
Donald Richard O'Doherty	(Director)
Roger Bernard O'Doherty	(Director and Secretary)
Robert Lamont Dunseath	(Director)
Margaret Monica Catherine Boyle	(Director)

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 16 September 2024 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 2024

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 2024.

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 2024 (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 £21,921 (2023 - Net ingoings £23,166). At the year end the company had reserves of £765,769 of which £460,635 relates to restricted funds and £305,134 relates to unrestricted funds. £120,000 of the unrestricted fund is designated for building repairs.

Plans for Future Periods

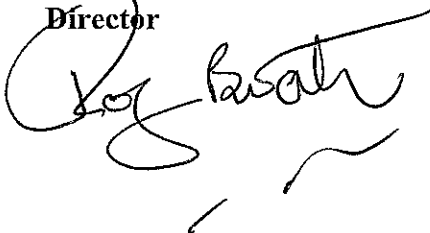
The charity aims to continue to service the needs of older people in the community. It aims to continue to offer a wide range of services and activities and to meet its objectives of improving the life and promoting the welfare of older people in the North West. The Trustees will be diligent and forward 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

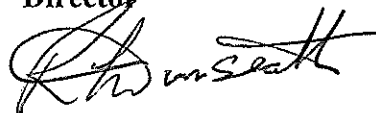
Ian McIvor has been reappointed as independent examiner for the coming year.

This report was approved and authorised for issue by the trustees on 16 September 2024 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 2024 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
Derry, BT48 6JG

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

**Statement of financial activities for the
year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	99,707	75,122	174,829	181,101
Activities for generating funds	4	1,000	-	1,000	1,500
Income from charitable activities	5	64,663	-	64,663	72,420
		<u>165,370</u>	<u>75,122</u>	<u>240,492</u>	<u>255,021</u>
Total incoming resources					
Resources expended					
Costs of generating funds					
Charitable activities	6	52,598	17,224	69,822	71,811
Governance costs	7	70,567	78,182	148,749	160,044
		<u>123,165</u>	<u>95,406</u>	<u>218,571</u>	<u>231,855</u>
Total resources expended					
Net incoming/(outgoing) resources		42,205	(20,284)	21,921	23,166
Fund balance at 1 April	14	<u>262,929</u>	<u>480,919</u>	<u>743,848</u>	<u>720,682</u>
Fund balance at 31 March	14	<u><u>305,134</u></u>	<u><u>460,635</u></u>	<u><u>765,769</u></u>	<u><u>743,848</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 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	469,210	487,111
		<u> </u>	<u> </u>
Current assets			
Debtors (amounts falling due within one year)	12	1,972	1,273
Cash at bank and in hand		302,263	267,996
		<u> </u>	<u> </u>
		304,235	269,269
Current liabilities			
Creditors (amounts falling due within one year)	13	7,676	12,532
		<u> </u>	<u> </u>
Net current assets		296,559	256,737
		<u> </u>	<u> </u>
Net assets		765,769	743,848
		<u> </u>	<u> </u>
Financed by:			
Capital fund - unrestricted	14	21,964	21,964
General fund - unrestricted	14	163,170	120,965
Designated fund	14	120,000	120,000
Restricted fund	14	460,635	480,919
		<u> </u>	<u> </u>
	15	765,769	743,848
		<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 2024 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 2024 (continued)

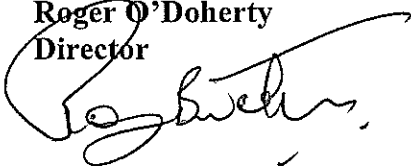
In approving these accounts as directors of the company we hereby confirm:

- 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.

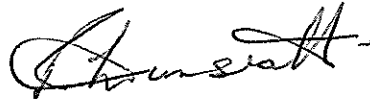
These financial statements were approved and authorised for issue by the board on 16 September 2024 and signed on its behalf by:

**Roger O'Doherty
Director**



Registration number NI030134

**Robert Lamont Dunseath
Director**



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

**Notes on and forming part of the financial statements for
the year ended 31 March 2024**

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 2024 (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.

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 2024 (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 £	2024 £	2023 £
Note .2. Voluntary income				
Gifts and donations	8,955	-	8,955	9,450
Grant income (Note 3)	90,752	75,122	165,874	171,651
	<u>99,707</u>	<u>75,122</u>	<u>174,829</u>	<u>181,101</u>
Note .3. Grant income				
W.H.S.S.T.	70,722	-	70,722	68,260
D.F.C.	-	75,122	75,122	88,980
P.B.N.I.	300	-	300	1,800
Community Foundation - W.N.P	17,300 2,430	- -	17,300 2,430	5,000 2,611
Elise Pilkington	-	-	-	5,000
	<u>90,752</u>	<u>75,122</u>	<u>165,874</u>	<u>171,651</u>
Note .4. Income from activities for generating funds				
Sponsorship	1,000	-	1,000	1,500
	<u>1,000</u>	<u>-</u>	<u>1,000</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 2024 (continued)**

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Note .5. Income from charitable activities				
Activities	-	-	-	-
Catering	64,500	-	64,500	70,301
Transport	163	-	163	2,119
	<u>64,663</u>	<u>-</u>	<u>64,663</u>	<u>72,420</u>
 Note .6. Cost of charitable activities				
Activities	1,600	5,000	6,600	4,370
Catering	46,475	12,224	58,699	60,331
Transport	4,523	-	4,523	7,110
	<u>52,598</u>	<u>17,224</u>	<u>69,822</u>	<u>71,811</u>
 Note .7. Governance costs				
Administration staff costs	26,155	62,898	89,053	91,701
Printing, postage and stationery	502	-	502	1,098
Light, heat and gas	17,982	-	17,982	23,385
Telephone	1,648	-	1,648	1,388
Accountancy	2,760	-	2,760	2,760
Maintenance and repairs	5,478	-	5,478	3,543
Bank interest and charges	866	-	866	952
Volunteer allowance	8,400	-	8,400	6,640
Miscellaneous	1,219	-	1,219	1,132
Water charges	1,233	-	1,233	1,184
Depreciation	2,859	15,284	18,143	20,653
Cleaning	1,656	-	1,656	1,408
Insurance	4,249	-	4,249	4,200
Profit on disposals	(4,440)	-	(4,440)	-
	<u>70,567</u>	<u>78,182</u>	<u>148,749</u>	<u>160,044</u>

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

**Notes on and forming part of the accounts for
the year ended 31 March 2024 (continued)**

		2024	2023
		£	£
Note .8.	Staff costs		
	Staff costs for the year were as follows: -		
	Wages and salaries	103,675	105,571
	Social security costs	2,685	2,890
		<u>106,360</u>	<u>108,461</u>
	Presented as follows: -		
	Cost of charitable activities - catering costs	17,308	16,760
	Governance costs - administration staff costs	89,053	91,701
		<u>106,360</u>	<u>108,461</u>

The average number of persons employed by the company during the year was 6 (2023 - 6).

No employee received remuneration of more than £60,000 during the year (2023 – £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 £27,338 (2023 - £29,263)

Note .9. 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 2024 (continued)**

Note .10. Tangible Fixed assets

	Buildings	Equipment and furniture	Motor vehicles	Total
	£	£	£	£
Cost or valuation				
Balance at 1 April 2023	764,180	206,685	78,465	1,049,330
Additions	-	243	-	243
Disposals	-	-	(25,695)	(25,695)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance at 31 March 2024	<u>764,180</u>	<u>206,928</u>	<u>52,770</u>	<u>1,023,878</u>
Accumulated depreciation				
Balance at 1 April 2023	288,267	206,180	67,773	562,220
Released on disposal	-	-	(25,695)	(25,695)
Charge for the year	15,284	568	2,291	18,143
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance at 31 March 2024	<u>303,551</u>	<u>206,748</u>	<u>44,369</u>	<u>554,668</u>
Net book value				
Balance at 31 March 2024	<u>460,629</u>	<u>180</u>	<u>8,401</u>	<u>469,210</u>
Balance at 1 April 2023	<u>475,919</u>	<u>505</u>	<u>10,687</u>	<u>487,111</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 .11. Debtors

	2024	2023
	£	£
Debtors	-	-
PAYE and social security	-	-
Prepayments	1,972	1,273
	<u> </u>	<u> </u>
	<u>1,972</u>	<u>1,273</u>

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

**Notes on and forming part of the accounts for
the year ended 31 March 2024 (continued)**

Note .12.	Creditors (amounts falling due within one year)	2024 £	2023 £
	Trade creditors	3,059	7,117
	PAYE	1,858	2,655
	Accruals	2,760	2,760
		<u>7,676</u>	<u>12,532</u>

Note .13. Statement of funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
Unrestricted funds					
General reserve	120,965	165,370	123,164	-	163,170
Capital reserve	21,964	-	-	-	21,964
Designated fund	120,000	-	-	-	120,000
Total unrestricted funds	<u>262,929</u>	<u>165,370</u>	<u>123,164</u>	<u>-</u>	<u>305,134</u>
Restricted funds					
Building fund	475,919	-	15,284	-	460,635
Wages fund	-	75,122	75,122	-	-
Activities fund	5,000	-	5,000	-	-
Total restricted funds	<u>480,919</u>	<u>75,122</u>	<u>95,406</u>	<u>-</u>	<u>460,635</u>
Total funds	<u>743,848</u>	<u>240,492</u>	<u>218,570</u>	<u>-</u>	<u>765,769</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 2024 (continued)**

Note .14. Analysis of net assets between funds

Fund balances at 31 March 2024 are represented by:

	Unrestricted Funds				
	Restricted funds £	Designated funds £	General reserve £	Capital reserve £	Total
Tangible fixed assets	460,635	-	(8,915)	17,490	469,210
Current assets	-	120,000	178,404	5,831	304,235
Current liabilities	-	-	(6,319)	(1,357)	(7,676)
Total net assets	<u>460,635</u>	<u>120,000</u>	<u>163,170</u>	<u>21,964</u>	<u>765,769</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.

