



Age UK Somerset

(a Company Limited by Guarantee)

Report of Trustees and Financial Statements for the year ending 31st March 2026

Company Number: 02717676
Charity Registered in England and Wales Number: 1015900



AGE UK SOMERSET
(Company Limited by Guarantee)

Contents

Reference and Administrative Details	3
Company Status	4
Our Governing Document	5
Appointment of Trustees	5
Our Aims and Objectives	6
Areas of Activity	8
Our Services	9
Our Volunteers	12
Quality Marques	13
Risk Management	14
Financial Review of the Year	16
Statement of Trustees' Responsibilities	19
Auditors Report	21
Statement of Financial Activities	26
Company Balance Sheet	27
Statement of Cashflows	29
Notes to the Financial Statements	30



AGE UK SOMERSET
(Company Limited by Guarantee)

Reference and Administrative Details 25/26

Trustees, Members and Directors 2025/2026

- S. Holt (Chair)
- D. F. Johnson FCA (Treasurer)
- G. Blackshaw
- N. Goswell (*resigned 5 September 2025*)
- S. Jackson
- J. Samways
- S. Shafie-Pour
- K. L. Wight (*appointed 11 February 2026*)

Chief Executive

- P. J. Dolan MSc CMgr FCMI (DipM) IRRV

Principle Office and Registered Office

Ash House, Cook Way, Bindon Road, TAUNTON, Somerset TA2 6BJ

Solicitor

Porter Dodson, The Quad, Blackbrook Park Avenue, TAUNTON, Somerset TA1 2PX

Independent Auditors

Bishop Fleming Audit Limited, Chartered Accountants, 10 Temple Back, BRISTOL. BS1 6FL



AGE UK SOMERSET (Company Limited by Guarantee)

Related Parties

Age UK Somerset was an active member of the Age Concern Federation until its demise on 31 March 2011 and has subsequently taken membership of the Age England Association, its successor. In addition, Age UK Somerset has continued to work in active partnership with Age UK and became a Brand Partner with them in October 2010. We are independent charities that govern our own organisations and raise our own funds. We each offer frontline services and share a common purpose: ***To work with and for local older people to make a real and positive difference to their wellbeing and quality of life, a vision in which everyone can enjoy a long and fulfilled life.***

Partnership activities during the year have centred around supporting older people through the Networks free to access information and advice service, for which we have achieved the required Quality of Advice Standard as determined by the Age UK Network and the Advice Standard Certification of The Advice Services Alliance.

In 2021/22 Age UK Somerset agreed to receive a sum of £21,423 from The Taunton Cider Charitable Trust. The Trust was set up to aid pensioners of the former Taunton Cider Company who may find the need of financial help. The Trust transferred the money on the basis that, for a period of 5 years (from March 2022), Age UK Somerset would assess and pay any claims from pensioners. The Trust was subsequently wound up. During 2025/26 assistance was sought of Age UK Somerset and awards were made totalling £5,368. Since the year end it has been agreed that the period be extended indeterminately to ensure those who are in need in the future can be assisted.

The Charity's wholly owned subsidiary, Age UK Somerset Trading Limited, was established to operate its trading activities. Age UK Somerset Trading Ltd ceased trading on 22 January 2020.

Administration of the Charity

The Trustees, who are also directors for the purposes of the Companies Act, present their report and the financial statements of the Charity for the year ended 31 March 2026. This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Company Status

The Charity is a company limited by guarantee and does not have a share capital. Each member of the company (the Trustees) undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before the time at which he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amounts as may be required not exceeding £1.



AGE UK SOMERSET
(Company Limited by Guarantee)

Our Governing Document

Age UK Somerset is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26th May 1992, which were amended to allow for current governance arrangements and extend the geographical area of benefit on 28th August 2003.

New Memorandum and Articles of Association were adopted on 20th September 2023 to allow Trustees to serve a total of four times three-year terms of office, previously three times three-year terms of office. We are registered as a Charity with the Charity Commission.

The Board of Trustees, which must have a minimum of 5 members, administers the Charity. The Board meets regularly throughout the year and transacts all the main business of the organisation.

The Trustees are volunteers and take no remuneration.

The Trustees form sub-committees when required, for example Finance, and if necessary, officers will determine decisions in between regular meetings and seek ratification at the next regular board meeting.

A Chief Executive is appointed by the Trustees to manage the day to day operations of the Charity. To facilitate effective operations the Chief Executive has delegated authority for all operational matters within the terms of delegation as approved by the Trustees.

The Trustees

The Trustees, who are also directors of the company for the purposes of company law, are appointed by the members of Age UK Somerset at the Annual General Meeting of the company in accordance with the company's Articles of Association. In addition, the Trustees may appoint persons to fill any casual vacancies which occur during the year and may also co-opt a limited number of additional persons to the Board.

Within our Board of Trustees, we aim to have and recruit a wide range of skills and complementary specialisms, for example, persons from a legal, financial and health background.

At each AGM one third of the Trustees who are subject to retirement by rotation shall retire from office.

Unless notified in writing by the Trustee, the date of appointment of a new Trustee is taken as the date of resignation of the previous Trustee. The Chair is nominated from existing Trustees where possible, but if there are no interested candidates then this would be advertised externally.



AGE UK SOMERSET
(Company Limited by Guarantee)

Trustee Induction and Training

New Trustees undergo an induction session to brief them on their legal obligations under charity and company law as well as providing a broad picture of the activities of the Charity and its policies and procedures.

This is encompassed in a Trustees' Handbook which is regularly updated.

Aims and Objectives

The legal objects of the Charity are to promote the wellbeing of older people within the area of the administrative County of Somerset and the unitary authority area of North Somerset. The Charity has the general aim of contributing to the quality of life of older people within its area of benefit, and this has been embodied within its mission statement.

Our vision for what we want for older people in our area is quite simple:

That older people, their families and carers, have opportunities and access to information and services that enable them to make choices so that they experience fulfilment and satisfaction in later life.

Our mission therefore encompasses what we will do to make the vision a reality:

As an organisation, and working with partner organisations, to provide valued services and promote the wellbeing and independence of older people, in all their diversity, helping them live longer and better.

The values we seek to promote include:

- Using the independence of our organisation to direct our business and select our objectives, so that we maximise the independence of the individual.



AGE UK SOMERSET
(Company Limited by Guarantee)

- Striving to earn the respect of our partners and users as well as respecting the wishes and aspirations of others.
- Seeking to ensure that the lifestyle and circumstances of older people guarantees their dignity at all times.
- Looking to empower older people.
- Celebrating diversity and always offering equality of opportunity.

In dealing with each other and with all older people, all staff, trustees and volunteers will demonstrate:

- Kindness
- Empathy
- Compassion
- Patience
- Care

Moving Forward

The main objectives for the coming period are as outlined in the Age UK Somerset Strategic Plan 2026 - 2032 with the overarching strategic themes:

- Maintain and develop our services in response to local needs
- Working in partnership to enhance the vision, mission and values of Age UK Somerset
- Continually raising the organisation's profile
- Be recognised as an efficient and effective organisation, demonstrating our leadership in eradicating ageism wherever we find it
- Be a financially sustainable organisation
- Continue to be a positive voice for older people



AGE UK SOMERSET
(Company Limited by Guarantee)

Our Areas of Activity

The main areas of activity continue to be the delivery of direct services to older people; promoting partnership and co-operation with other organisations to increase reach to older people in 'hard to reach' areas and communities; involving older people in order to ensure that their voices are heard; campaigning and developing new work projects.

The delivery of direct services to older people is at the heart of what the Charity does. All our services are aimed to tackle the three main inhibitors of an enjoyable and satisfying later life.

Much of the work in 2025/26 has been about maintaining and promoting existing services and expanding such areas as to alleviate these main inhibitors of an enjoyable and satisfying later life, especially given our knowledge and experience of providing information and advice via the Household Support Fund (now Crisis and Resilience Fund partnership) as we look to reduce the impacts of poverty felt by older people; understand the role of good health and care provision; and enabling vital connectivity, through social interaction, companionship and 'staying connected' to help older people in our area live their best lives.

The Information and Advice Service, provides benefits advice and benefit application assistance, and Winter Fuel payments alongside 'Chat and Map' home visiting align with the mission in seeking to reduce the impacts of poverty.

The Wellbeing Service, whose focus is reducing loneliness and improving emotional, mental and physical wellbeing by creating new friendships and providing enjoyable conversation to brighten the day, continues to grow, and has been considered a main focus of the government scheme of the Household Support Fund. Group activities have been introduced, such as the choir sessions and arts afternoons

The Cognitive Stimulation Therapy service (which helps slow down the initial progress of dementia) continues to benefit the community and Age UK Somerset continues to seek external funding to ensure the viability of these sessions can be maintained and to enable the reduction of the cost to participants ensuring the service can be accessible to all.

The charity remains grateful to the many organisations that help fund the work Age UK Somerset does. This enables 7 of the 11 services offered, to be free to the user. Thanks go to the National Lottery Communities fund, Thrive (formally known as Community Council for Somerset), Somerset Community Foundation, Somerset Council, North Somerset Council, Age UK national, The Somerset ICB, the Bristol, North Somerset and South Gloucester ICB's and many others, mentioned elsewhere in this report.



AGE UK SOMERSET (Company Limited by Guarantee)

The Charity continued to have a role to play in campaigning on a variety of issues relevant to older people and developed work with Age UK on topics such as winter fuel payments, pension reform and paying for care. This is an area of work that continues to develop. We have introduced SOOM (Somerset Older Opinions Matter) Surveys to help us understand and respond to the issues facing local older people so that we can provide the services that are most needed in our area.

Delivering Public Benefit

All of the activities of Age UK Somerset are aimed at promoting the welfare of older people across Somerset and North Somerset and are designed to provide support and/or activity that enhances our beneficiaries' quality of life.

The impact of our work is demonstrated by the regular and hugely positive feedback received from our service users. This feedback is regularly monitored and is an important component in our constant review and improvement process relating to our service delivery.

The following section of this report shows the scope of our work. The Trustees have had due regard to the Charity Commission guidance on public benefit.

Our Services

Information and Advice (I & A) is delivered throughout Somerset and North Somerset providing older people and their families with information and advice on matters of concern to them, assisting them to make decisions.

This service is primarily delivered from a central office location, which handles the majority of enquiries via the telephone, as well as online enquiries. A small team of community based I & A volunteers take the service to locations across our area making the service accessible to more older people. The central office team also hold regular surgeries throughout the area.



Age UK Somerset helps many vulnerable and elderly people each year who had been victims of scamming and many awareness raising sessions are held to equip people who may be targeted.

The team deal with over 8000 enquiries each year.



AGE UK SOMERSET
(Company Limited by Guarantee)

Included in this work was the support to clients in applying for benefits totalling £5.8m last year (increase of 9% on the prior year), including Attendance Allowance and Disability Living Allowance, with successful claims bringing in an estimated £3.5m into the local economy and having a significant impact on the individuals.

Ageing Well and Falls Prevention are the services that provides older people with opportunities ranging from classes for those with mobility issues to 'get-together's to stay fit and active' combining to alleviate two of the main inhibitors of an enjoyable and satisfying later life, providing health care support and connectivity.

During the year over 14,050 class places were filled right across Somerset and North Somerset in dozens of accessible locations.



The classes cover a range of activities from traditional chair-based activities such as Flexercise led by trained Volunteers, to Movement to Music, Yoga and Tai Chi sessions to name a few that are led by paid qualified instructors. A number of activities have been set up specifically to cater for the preferences of older men.

We also run Otago classes with fully trained instructors, which are specifically tailored to those who wish to "Stay Strong, Stay Steady" via our Falls Prevention services. To help those with mobility issues we also run 'Get Strong, Get Steady'. With our Falls Prevention classes, we believe all older people should have the opportunity to regain/maintain their strength and balance and thereby reduce the risk of slips, trips and falls, Trustees are fully supportive of this activity. We have entered a contract with NHS Bristol NS&SG ICB to provide strength and balance classes in North Somerset.

We continue to ensure all our venues are accessible, safe and in a variety of locations.



AGE UK SOMERSET
(Company Limited by Guarantee)

The Toe Nail Cutting Service, is available to older people with the aim of improving their quality of life and mobility, we have seen increasing numbers of clients registered to the service.

Cuts are delivered by trained assistants, mainly in clinic settings across the county, usually four times a year.

This vitally important service caters for some 750 older people.

As some of the cuts are provided in clients own homes we are required to be registered with the Care Quality Commission (CQC) and subject to an annual audit. Following an inspection we retained our rating of a 'Good' service by the CQC.



Our Wellbeing Services align directly with our mission to improve connectivity and allow older people in Somerset to lead an enjoyable and satisfying later life by improving emotional, mental and physical wellbeing; creating new friendships; providing some enjoyable company and conversation to brighten the day.

Wellbeing services which are free to access, incorporate:

Our Active Befriending service matches a trained volunteer to provide one to one support to individuals including encouraging and enabling them to access services and activities in the community whenever possible or simply offering someone to talk to while enjoying the benefits that getting outdoors for a walk and being more active can bring. We also offer a Befriending Service to those with mobility limitations providing companionship and a window to the outside world.

Our Friendly Phone Call service in partnership with Open Mental Health, is offered for those that suffer mild to moderate depression and anxiety or would appreciate having a regular telephone chat with a friendly volunteer in preference to a face-to-face visit. On average around 160 individuals are supported each month.

Our Chat and Map service was introduced with help from the National Lottery and has grown exponentially, this is a key service in our delivery of the Household Support Fund (and Crisis and Resilience Fund) objectives. We visit the homes of older people offering a holistic approach to solving a wide variety of issues that may be affecting the quality of life of an older person. Together, we carry out an assessment 'map' of daily life, looking to provide solutions to help make the daily life that much better. Issues uncovered range from struggling with rising bills, feeling isolated and lonely, or having trouble coping in their homes. Solutions may be provided through connections to other elements of the Wellbeing Service, or other Age UK Somerset services, occasionally referrals to outside organisations. Over 400 older people had a home appointment with the Chat and Map team last year.



AGE UK SOMERSET (Company Limited by Guarantee)

Services requiring a small fee to cover the operational cost of holding the sessions incorporate:

Cognitive Stimulation Therapy is a service that can help those with a recent diagnosis of dementia, buy some more time. It is non-pharmaceutical intervention and provides a safe space for people to enjoy life now and spend time with others in a similar situation.

Somerset Singers (Choir sessions) and Vintage Arts Group are sessions which have been introduced with the aid of grant funding to support these in the introductory phase while they become established both groups encourage social interaction in an informal fun setting.

Our Wonderful Volunteers

We have had another very successful year in terms of recruiting and retaining volunteers.

We are proud to have 355 active volunteers as part of our team.

Our volunteers have roles in our Ageing Well, Information & Advice, Chat & Map, Wellbeing services and, Cognitive Stimulation Therapy as well as providing administrative support.

We want to make the volunteers feel appreciated and as part of that process we run a number of 'Thank You' events during Volunteers' Week each June and also in December. The volunteers have indicated they value these. We are grateful to the many business who support this activity through donations of time and facilities.

We also encourage volunteers to give feedback in order for us to improve their experience and our services for the clients that they visit. The Chief Executive fronts regular meetings with volunteers to gain their valuable feedback. We also kept in regular touch by email and our 'Voice' online volunteer magazine.

Whilst it is difficult to calculate, we estimate that each year our volunteers contribute around 50,000 hours helping to make our services both successful and very cost effective. If we apply the minimum wage to the hours they give, this amounts to well over £650,000 and many of the tasks would be





AGE UK SOMERSET
(Company Limited by Guarantee)

valued much higher than the minimum wage. The value of this unpaid volunteer time is not able to be recognised in the Financial Statements as stipulated by accounting rules.

The organisation, along with those who benefit directly from the activities they undertake, greatly value the contribution volunteers make to the organisation and to the lives of older people.

Quality Marques

The Charity Quality Standards for the Age UK network verify that Age UK and its partners are well-governed and effective organisations committed to the wellbeing of older people, staff and volunteers and to working in partnership with others. The Standards are externally assessed by industry leaders SGS and endorsed by the Charity Commission.

Age UK Somerset has held the Charity Quality Standards since May 2018. During the year the Charity successfully underwent inspection and retained the CQS quality marque.

In addition to the above, during the year the Information & Advice service achieved the Quality of Advice Standard (QAS) as required by the Age UK network and the Advice Standard Certification (ASC) of the Advice Services Alliance.

The Chief Executive is the Registered Care Manager and the organisation is registered to provide 'personal care' by the Care Quality Commission (CQC) in relation to its Toe Nail Cutting service.

The last three assessments by the CQC resulted in Age UK Somerset being given a classification of 'Good'.



AGE UK SOMERSET
(Company Limited by Guarantee)

Risk Management

The Trustees have in place a formal risk management process to assess risks and implement risk management strategies for the Charity and its subsidiary trading company.

This process includes review by Trustees and senior managers.

The process identifies the types of risks faced, prioritises them in terms of likelihood of occurrence and potential impact and identifies the means of mitigating these risks.

Key strategic documents reviewed and continually updated by the organisation include:

- The Business Continuity Plan
- The Strategic Business Plan.

Key risks that are continually monitored by the organisation include:

Safeguarding Risks

Safeguarding of all our elderly clients, Volunteers and Staff is key for Age UK Somerset. Detailed policies and procedures are regularly reviewed, full training is provided for all our Volunteers and Staff and an 'easy read' procedure guide is provided. We maintain a regular and positive relationship with both the Somerset and North Somerset Safeguarding Boards.

Threats to Staff & Volunteers' Safety

All staff and volunteers go through an induction process. Relevant policies relating to both financial and personal safety are regularly updated (on a rolling basis) by the Trustees, Chief Executive and Head of Support Services. All policies are available to Volunteers and Staff at all times at Ash House and remotely via The Hub portal.

I.T. Failure

As with many organisations, both large and small, we rely heavily on I.T. for banking, finance recording, secure data capture etc.

We retain the services of a Devon based company called I.T. Champion to support us in our I.T. infrastructure requirements and regularly discuss with them any improvements we could make.

Financial Fraud

We adhere closely to a Financial Internal Controls policy and accompanying checklist formulated on



AGE UK SOMERSET
(Company Limited by Guarantee)

the recommended Charity Commission templates available on their website, to safeguard the Charity from potential fraudulent acts impacting on our banking and financial processes.

The Risk Management process is reviewed annually and monitored during the year by Trustees.

Relevant Age UK Somerset policies and assessments* are reviewed by the Board of Trustees on a periodic rolling basis.

*Each 'Service' has its own risk assessment(s). Each time Age UK Somerset has a new activity or service, a full risk assessment is completed.



AGE UK SOMERSET
(Company Limited by Guarantee)

Financial Review of the Year

Statement of Financial Activities

Total income from all sources was £1,103,061 (2025: £948,045) an increase of £155,016 (16.4%) (2025: decrease £95,286 and 9.1%) from the previous year.

No trading activities were carried out during the year through the Charity's wholly owned subsidiary trading company.

Balance Sheet

At the year end the Charity's net assets stood at £599,988 (2025: £592,824) of which £396,735 (2025: £294,814) was in restricted funds. Details of the funds and the movements therein are given in Notes 19 and 20 to these accounts.

Summary

There was an overall surplus of £7,164 (2025: deficit £57,248) a favourable increase of £64,412 (112.5%) from the previous year.

The financial position of the Charity follows a very difficult period following the pandemic, and it's residual impact of local authorities ability to support funding applications. We have been fortunate to secure additional funding to alleviate the gap this has created following successful grant applications to other sources for specific pieces of work to aid cost of living support and falls prevention, also funds available to support the government Household Support Fund initiative.

The Charity's funds balance is presently in excess of the minimum reserves policy requirement and provides a secure basis to facilitate designated project work and to mitigate the anticipated return of the challenge of raising finance to deliver the Charity's work across Somerset and North Somerset in the future.

Legacies

From time to time the charity is the recipient of bequests, often in the form of legacies.

We are as always very grateful to those who consider us at this time.



AGE UK SOMERSET
(Company Limited by Guarantee)

Review of Principal Funding Sources

The Board of Age UK Somerset continues to operate a policy of accessing as diverse and varied a range of funding as possible in order to not become over reliant on any single source and therefore provide income security. The majority of the Charity's funding comes from agreements with organisations that share and wish to support the Charity's aims and objectives. Increasingly this source of funding is subject to cuts, however the recognition of the consistently positive impact our charity's work has on the wellbeing of older people has significantly contributed to a continuation of this financial support. Wherever possible the Charity aims to maintain these funding relationships going forward and is actively seeking to further this objective by working in partnerships with other charitable organisations. Although funders will have their own budget constraints, the Charity still consistently endeavours to forge longer term agreements with funders wherever possible.

The Charity has historically been in receipt of significant levels of income from service fees. The Ageing Well service, has, historically, been a good source of service fee income and in the financial year are operating once again at around £200,000 per annum. Service fees are re-invested in supporting the services as designated funds.

Grants from foundations and trusts, legacies and donations are gratefully received and the Charity is able to recover tax under the Gift Aid scheme from those donations from individuals which qualify.

The charity also receives income from a number of commissioned services. These include Friendly Phone Calls and a Falls Prevention 'Stay Strong, Stay Steady' service.

Working Relationships

The Charity is a member of the Age England Association and a Brand Partner of Age UK national.

Those who have enabled us to deliver our charitable objectives during the financial year included:

Age UK, North Somerset District Council, Quartet Community Foundation, ReThink, Somerset Community Foundation, Somerset's Unitary County Council, Thrive (formally Community Council of Somerset), the National Lottery Communities fund, St Monica Trust, Quartet, Wessex Water, The Heath and Well Being Board at North Somerset Council, NHS Bristol, North Somerset & South Gloucester ICB, CaseWork CIC and several other generous entities and individuals.



AGE UK SOMERSET
(Company Limited by Guarantee)

The Charity would wish to thank all organisations and individuals who have supported its activities during the year.

Reserves Policy

Reserves are required to temporarily fund any timing gaps between the receipt and spending of income, and to fund future projects. Charity Commission guidelines indicate a requirement for the level of sufficient unrestricted funds not held in fixed assets (free reserves) which should be accumulated over time to provide working capital for the continuation of operations which we consider an appropriate level being a minimum 3 month period (£305,723). The Board has established a policy in fitting with this estimate whereby it considers sufficient unrestricted funds to equally be applied to 12 months budget considerations, any contractual obligations that are likely to materialise in the event of the Charity wholly or partly ceasing operations and to provide the funding of anticipated capital expenditure.

At 31 March 2026 the free reserves held in Unrestricted Funds amounted to £201,615 (2025: £294,703). This figure is arrived at by taking the total value of the Unrestricted Funds £203,253 (2025: £298,010) less the value of fixed assets £1,637 (2025: £3,307).

Whilst it may not always be achievable, a remaining surplus of free reserves allows sufficient cover for income loss risk, the negative financial impact of unexpected adverse events and facilitating funding for further new opportunities whilst maintaining present financial controls.

Investment Policy

The Board has the power to invest the Charity's assets as it sees fit. However, its present policy is not to have investments unless necessary to accumulate for an identified project, where the aim would be to invest in a manner consistent with the objectives and timing of the project. The Trustee deem the charity should hold such funds in a range of cash investments that can be drawn upon as required.

Reserves are placed on interest bearing deposit using the Flagstone investment portfolio platform. Funds are deposited to make best use of the Financial Services Compensation Scheme (FSCS), which protects deposited balances up to £120,000. Deposits should be spread to reduce this exposure, together with choosing the best interest rates available for the desired fund type.



AGE UK SOMERSET
(Company Limited by Guarantee)

Plans for the Future Period

The Charity is fully engaged with the Integrated Care Boards of both Somerset and North Somerset.

This includes working as part of the Somerset and North Somerset neighbourhood initiatives, social prescribing across the VCSE (Voluntary, Community & Social Enterprise) sector and the 'prevent' agenda in respect of mental health issues and reducing the time older people are in hospital.

The Charity has successfully established itself as a key and willing partner with other VCSE organisations across both of its areas. This has enabled various VCSE proposals being heard and acted upon.

The charity has entered an agreement as partner to the 'Contract for Connect Somerset - Crisis and Resilience Fund' to supply services which align with our existing services and mission, ensuring the help to older people in our area to tackle the three main inhibitors as identified in our mission.

The charity has proactively been seeking funding to fill the budget shortfall of some services, whereby the Trustees have committed financial support, so far we have achieved a positive response and secured some grants to support our valued services.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Age UK Somerset for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the director's report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply these consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgements and accounting estimates that are reasonable and prudent,



AGE UK SOMERSET
(Company Limited by Guarantee)

- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the

United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees

16 September 2026
on.....and signed on its behalf by:

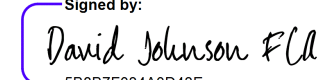
Signed by:

.....
26DDA2B83C1F41C.....

Stephen Holt

Chairman

Age UK Somerset

Signed by:

.....
5B8B7F034A0D43E.....

David Johnson FCA

Treasurer

Age UK Somerset



AGE UK SOMERSET
(Company Limited by Guarantee)

Auditor's Report to the Trustees of Age UK Somerset ('the Charity')

OPINION

We have audited the financial statements of Age UK Somerset (the 'charitable company') for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's and of the parent charitable company's affairs as at 31 March 2026 and of the Charitable Company's 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; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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



AGE UK SOMERSET
(Company Limited by Guarantee)

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 Charitable Company's or the parent charitable company'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.

OTHER INFORMATION

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

- adequate account 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.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company 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



AGE UK SOMERSET
(Company Limited by Guarantee)

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 Charitable Company's and the parent charitable company'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 Charitable Company or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 Auditors' 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:

- We have considered the nature of the sector, control environment and financial performance;
- We have considered the results of enquiries with management and Trustees in relation to their own identification and assessment of the risk of irregularities within the entity;
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation; and
- We have considered the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the organisation for fraud and identified the highest area of risk to be in relation to revenue recognition, with a particular risk in relation to year-end cut off. 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 have also obtained understanding of the legal and regulatory frameworks that the Charity operates in, 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 the Charities Act 2011, Charity SORP 2019, FRS 102 and the terms and conditions



AGE UK SOMERSET
(Company Limited by Guarantee)

attaching to material grants received by the Charity.

In addition, we considered the provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty. These included data protection regulations, health and safety regulations and employment legislation.

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Review of board minutes;
- Enquiring of management in relation to actual and potential claims and litigations;
- Performing detailed transactional testing in relation to the recognition of revenue, specifically grants, with a particular focus around year-end cut off;

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;

- assessing whether the judgments made in accounting estimates are indicative of potential bias;
- and
- evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.



AGE UK SOMERSET
(Company Limited by Guarantee)

OTHER MATTERS

The corresponding figures within these financial statements have not been audited.

USE OF OUR REPORT

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an Auditors' 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 charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:

197D7FC5CF2A459...

Chris Trantham FCA (Senior Statutory Auditor)

for and on behalf of

Bishop Fleming Audit Limited

Chartered Accountants

Statutory Auditors

10 Temple Back

Bristol

BS1 6FL

Date: 6/10/2026



AGE UK SOMERSET
(Company Limited by Guarantee)

Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
		£	£	£	£	£	£
Income:							
Donations, gifts & legacies	2	86,705	-	86,705	100,288	400	100,688
Investment income	3	18,698	-	18,698	24,895	-	24,895
		105,403	-	105,403	125,183	400	125,583
Income from charitable activities:							
Services	4	346,220	-	346,220	348,087	-	348,087
Grants & contracts	5	139,819	500,826	640,645	20,951	444,080	465,031
Other	6	10,793	-	10,793	9,344	-	9,344
Total income		602,235	500,826	1,103,061	503,565	444,480	948,045
Expenditure:							
Charitable activities	7	696,992	398,905	1,095,897	685,741	319,552	1,005,293
Total expenditure		696,992	398,905	1,095,897	685,741	319,552	1,005,293
Net (expenditure)/ Income for the year before transfers		(94,757)	101,921	7,164	(182,176)	124,928	(57,248)
Transfers		-	-	-	48,889	(48,889)	-
Net movement in funds		(94,757)	101,921	7,164	(133,287)	76,039	(57,248)
Fund balances 1 April 2025		298,010	294,814	592,824	431,297	218,775	650,072
Fund balance 31 March 2026		203,253	396,735	599,988	298,010	294,814	592,824



AGE UK SOMERSET
(Company Limited by Guarantee)

Balance Sheet
as at 31 March 2026
Company Registration Number: 02717676

	Notes	2026 £	Unaudited 2025 £
Fixed assets:			
Tangible assets	14	1,637	3,307
Investments	15	2	2
		<u>1,639</u>	<u>3,309</u>
Current assets:			
Debtors	16	48,149	36,740
Cash at bank and in hand		<u>622,970</u>	<u>606,324</u>
		671,119	643,064
Net current assets		<u>672,758</u>	<u>646,373</u>
Liabilities:			
Creditors falling due within one year	17	72,770	53,549
Total assets less current liabilities	25	<u>599,988</u>	<u>592,824</u>
Net assets		<u>599,988</u>	<u>592,824</u>
The funds of the Charity			
Unrestricted Funds:			
General funds		202,266	286,674
Designated funds		<u>987</u>	<u>11,336</u>
		203,253	298,010
Restricted funds		<u>396,735</u>	<u>294,814</u>
Total Charity Funds		<u>599,988</u>	<u>592,824</u>



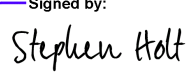
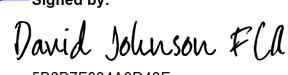
AGE UK SOMERSET
(Company Limited by Guarantee)

Balance Sheet
as at 31 March 2026 (continued)
Company Registration Number: 02717676

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions of part 15 of the Companies Act 2006 relating to the small companies regime.

Approved by the Board for issue on 16 September 2026 and signed on its behalf by:

Signed by:	Signed by:
	
26DDA2B83C1F41C...	5B8B7F034A0D43E...

S Holt
Chair

D F Johnson FCA
Treasurer



AGE UK SOMERSET
(Company Limited by Guarantee)

Statement of Cashflows
for the year ended 31 March 2026

		2026	Unaudited 2025
	Notes	£	£
Cashflows from operating activities:			
Net movement in funds for the year (as per Statement of Financial Activities)		7,164	(57,248)
Adjustments to cash flows from non-cash items			
Depreciation	14	3,613	5,563
Investment income	3	(18,698)	(24,895)
		(7,921)	(76,580)
Working capital adjustments:			
(Increase)/ decrease in debtors	16	(11,409)	50,991
Increase in creditors	17	19,221	2,462
Net cash generated from operating activities		(109)	(23,127)
Cashflows from investing activities:			
Interest from investments	3	18,698	24,895
Acquisitions of tangible assets	14	(1,943)	(576)
Net cash from investing activities		16,755	24,319
Change in cash & cash equivalents in reporting period		16,646	1,191
Cash & cash equivalents at the beginning of the reporting period		606,324	605,133
Cash & cash equivalents at the end of the reporting period		622,970	606,324



AGE UK SOMERSET
(Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2026

1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

1.1 Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements 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) (Issued October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Age UK Somerset meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes.

1.2 Legal status of the Charity

The Charity 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. As at 31 March 2026 there were 7 members. The company is incorporated in England and Wales.

Registered office: refer to page 3 Reference and Administrative Details 25/26.

1.3 Investments in Subsidiary Undertakings

Investments in subsidiary undertakings are measured at cost and reviewed annually for impairment. On the basis that the subsidiary is not material to the group, consolidated accounts have not been prepared.

1.4 Income

Income from generated funds:

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income.

Income from donations and gifts is recognised in the year in which they are receivable.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.



AGE UK SOMERSET
(Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2026

1 Accounting Policies (continued)

Income from generated funds (continued):

Receipt of legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies meet the criteria for income recognition but have not been received at the balance sheet date they are recognised in legacy income and other debtors. Where legacies have been notified to the Charity or the Charity is aware of the granting of probate and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from investments is recognised when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

Income from charitable activities:

Income from grants, contracts and government grants is recognised when the Charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Where no conditions are attached to grants they are recognised within *donations, gifts and legacies*. Where conditions relating to performance of services are attached i.e. contracts, grant income is recognised in *charitable activities grants and contracts* within the Statement of Financial Activities.

Where grant income is received in advance of conditions being met, which are outside of the Charity's control, income is deferred within *creditors: grants received in advance* until grant conditions are met. Where grant income has not been received and conditions have been met in the year, income is accrued within other debtors.

Income from services and other income from charitable activities are recognised in the period in which the Charity is entitled to receipt, it is probable that economic benefits will flow to the Charity and the amount can be reliably measured.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing to that expenditure, it is probable that settlement will be required and the obligation can be measured reliably. All expenditure is recognised on the accruals basis.

Expenditure on charitable activities comprises costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and costs of an indirect nature necessary to support them.



AGE UK SOMERSET
(Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2026

1 Accounting Policies (continued)

See 1.6 below for details on support and governance cost allocations. Grants payable are recognised within charitable activities when a constructive obligation arises resulting in the payment being unavoidable.

1.6 Allocation of support costs and governance costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include premises costs, finance, personnel, payroll and governance costs, which support the charities activities. These costs are allocated across the various charitable activities.

Support staff costs are allocated on the basis of staff allocated time. Other support costs such as premises costs are allocated on the basis of pro rata staff full time equivalents. Governance costs are not allocated to charitable activities as these costs are retained within head office central activities.

1.7 Pension costs

The Charity makes contributions to defined contribution pension schemes on behalf of employees, which involves payment of contributions into employees' personal pension schemes. The assets of these schemes are held separately from the group in independently administered schemes. The amount included in the Statement of Financial Activities represents the contributions payable to the schemes in respect of the accounting period. Amounts are allocated between unrestricted and restricted funds based on time spent by staff.

1.8 Operating leases

The Charity classifies the lease of property and office equipment as operating leases as title and risks and rewards of ownership are retained by the lessor. Rentals are charged on the straight line basis over the term of the lease through the profit and loss account.

1.9 Tangible fixed assets

Where purchased, fixed assets are stated at purchase costs plus incidental expenses of acquisition. Where donated, fixed assets are stated at estimated market value on acquisition. Depreciation is charged in respect of fixed assets and is calculated to write off the cost of the assets, less estimated residual value, over their expected useful economic lives as follows:

Computer equipment - straight line over 3 years
Other equipment - straight line over 3 years

Fixed assets are normally capitalised where the value of an asset or group of related assets exceeds £1,000.



AGE UK SOMERSET
(Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2026

1 Accounting Policies (continued)

1.10 Cash and cash equivalents

Cash and cash equivalents include cash and short term highly liquid investments that are readily convertible to a known amount of cash and subject to an insignificant risk of change in value.

1.11 Grants received in advance

Deferred income is included within creditors: grants received in advance in the Balance Sheet and comprises grant income received in advance of the provision of charitable activities where grant conditions outside the Charity's control have not been met. Deferred income is recognised within income in the Statement of Financial Activities when the recognition conditions for income from grants, contracts and government grants are met, typically when the grant conditions are met.

1.12 Financial instruments

The Charity only has financial assets and liabilities that qualify as basic financial instruments including bank balances, cash, debtors and creditors. Basic financial instruments are initially recognised at transaction price and subsequently amortised cost.

1.13 Taxation

The Company is a registered charity and is therefore not liable to corporation tax or capital gains tax to the extent that its income and gains are applicable to charitable purposes only. Value added taxation is not recoverable by the Company and is therefore included in the relevant costs in the Statement of Financial Activities. The Charity subsidiary is not VAT registered and unable to recover Value Added Tax and therefore it is included within the relevant costs in the Statement of Financial Activities.

1.14 Fund accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Board in furtherance of general objectives of the Charity and which have not been designated for other purposes. Designated Funds comprise unrestricted funds that have been set aside by the Board for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts. Restricted Funds are to be used for specific purposes as laid down by the donor.

1.15 Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results.



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

1 Accounting Policies (continued)

The Trustees are of the opinion that there are no estimates, assumptions and management judgements that carry a significant risk of material adjustments to the carrying amounts of assets and liabilities within the next financial year.

1.16 Donated services

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

2 Donations, gifts & legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
	£	£	£	£	£	£
Donations, gifts & legacies						
Donations and gifts	82,173	-	82,173	70,745	400	71,145
Legacies	4,532	-	4,532	29,543	-	29,543
	<u>86,705</u>	<u>-</u>	<u>86,705</u>	<u>100,288</u>	<u>400</u>	<u>100,688</u>

The Charity benefits greatly from the involvement and support of its many volunteers, details of which are given in our Trustees' Annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

3 Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
	£	£	£	£	£	£
Investment income						
Interest receivable	18,698	-	18,698	24,895	-	24,895

4 Income from charitable activities – Income from services

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
	£	£	£	£	£	£
Income from charitable activities - Income from Services						
Ageing Well Somerset	118,796	-	118,796	118,043	-	118,043
Ageing Well North Somerset	71,460	-	71,460	78,005	-	78,005
Falls Prevention Somerset	55,515	-	55,515	58,983	-	58,983
Falls Prevention North Somerset	16,803	-	16,803	16,327	-	16,327
Toenail Cutting Mental Wellness Support	63,048	-	63,048	59,215	-	59,215
Wellbeing Groups	18,585	-	18,585	16,750	-	16,750
	2,013	-	2,013	764	-	764
	346,220	-	346,220	348,087	-	348,087



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

5 Income from charitable activities – Grants and contracts

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
	£	£	£	£	£	£
Income from charitable activities - Grants and contracts						
Local Authorities	110,000	226,733	336,733	-	189,918	189,918
NHS Somerset and NHS North Somerset	-	56,688	56,688	-	27,000	27,000
the National Lottery Community fund	-	33,333	33,333	-	33,333	33,333
Other grants	1,500	169,072	170,572	1,000	174,329	175,329
Age UK Grants	26,819	-	26,819	18,751	7,500	26,251
Surviving Winter	1,500	15,000	16,500	1,200	12,000	13,200
	<u>139,819</u>	<u>500,826</u>	<u>640,645</u>	<u>20,951</u>	<u>444,080</u>	<u>465,031</u>

6 Income from charitable activities – Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
	£	£	£	£	£	£
Income from charitable activities - Other income						
Age UK brand partnership	7,500	-	7,500	7,500	-	7,500
Other income	3,293	-	3,293	1,844	-	1,844
	<u>10,793</u>	<u>-</u>	<u>10,793</u>	<u>9,344</u>	<u>-</u>	<u>9,344</u>



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

7 Expenditure on charitable activities

		Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
		£	£	£	£	£	£
Expenditure on charitable activities							
Staff costs		545,759	57,174	602,933	501,618	59,027	560,645
Volunteer expenses		(309)	11,117	10,808	(213)	12,614	12,401
Travel		-	23,553	23,553	-	25,318	25,318
Recruitment		-	-	-	-	-	-
Premises costs		(1,697)	11,936	10,239	(1,917)	11,868	9,951
Communication and office costs		(1,458)	6,162	4,704	(1,748)	8,274	6,526
Service related costs		25,526	97,510	123,036	73,147	37,427	110,574
Grants payable	10	-	25,268	25,268	-	11,320	11,320
Governance costs	9	45,105	-	45,105	36,184	-	36,184
Other costs		(272)	202	(70)	(197)	2,075	1,878
		612,654	232,922	845,576	606,874	167,923	774,797
Support costs							
General office and combined services		56,924	89,925	146,849	52,109	88,723	140,832
Senior management		15,861	37,213	53,074	14,348	31,035	45,383
Finance		(3,695)	38,845	35,150	(762)	31,871	31,109
Income generation		15,248	-	15,248	13,172	-	13,172
		696,992	398,905	1,095,897	685,741	319,552	1,005,293



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

7 Expenditure on charitable activities (continued)

Support costs relate to those costs which are not directly attributable to the charitable activities and are apportioned by the Board on the following basis:

<u>Support cost</u>	<u>Basis of apportionment</u>
General office	Pro rata to staff full time equivalents
Senior management	Allocated by time
Finance	Allocated by time
Combined services	Allocated by time
Income generation	Allocated by time

8 Independent examination/ auditor remuneration

	2026	Unaudited 2025
	£	£
Independent examination/ audit remuneration		
Audit/ Independent examination fee	14,400	3,944
Accounting services	-	672
	<u>14,400</u>	<u>4,616</u>

9 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
	£	£	£	£	£	£
Governance costs						
Audit/ Independent examination fee	14,400	-	14,400	3,944	-	3,944
Accounting services	1,461	-	1,461	2,976	-	2,976
Bookkeeping	29,224	-	29,224	29,224	-	29,224
Legal fees	20	-	20	40	-	40
	<u>45,105</u>	<u>-</u>	<u>45,105</u>	<u>36,184</u>	<u>-</u>	<u>36,184</u>



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

10 Grants payable

	Unrestricted Funds	Restricted Funds	Total Funds 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total Funds 2025
	£	£	£	£	£	£
Grants payable						
Surviving Winter	-	19,900	19,900	-	7,950	7,950
Taunton Cider Trust	-	5,368	5,368	-	3,370	3,370
	-	25,268	25,268	-	11,320	11,320

11 Trustee Directors

None of the Trustee Directors (or any persons connected with them) received any remuneration during the year (2025: *none*). Expenses were reimbursed to Trustee Directors of £163 (2025: *none*). No donations were received from the Trustee Directors during the year (2025: *none*).

12 Wages and salaries

	2026 £	Unaudited 2025 £
Wages and salaries		
Wages and salaries	687,553	662,283
Employer National Insurance	55,174	32,814
Employer Pension	31,517	29,866
Other staff costs	12,073	2,575
	<u>786,317</u>	<u>727,538</u>
Presented with expenditure as follows:		
Expenditure on charitable activities:		
Staff costs	602,933	560,645
Support costs allocated	183,384	166,893
	<u>786,317</u>	<u>727,538</u>



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

12 Wages and salaries (continued)

One individual employee was paid over £60,000 (2025: 1).

The average monthly number of employees, calculated as full-time equivalents, during the year was:

	2026	Unaudited 2025
	£	£
Charitable activities	20	16
Governance	1	1
	21	17

The average head count during the year was 63 (2025: 62).

The key management personnel is identified as the Chief Executive Officer. The total employee benefits, inclusive of pension and social security costs, of the key management personnel of the Charity were £68,067 (2025: £68,449).

13 Defined contribution pension scheme

The Charity makes contributions to pension schemes on behalf of employees, which involves payment of contributions into employees' personal pension schemes. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £31,517 (2025: £29,866).

Contributions totalling £324 (2025: £2,750) were payable to the scheme at the end of the year and are included in other creditors.



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

14 Tangible assets

	Computers	Other Equipment	Total
	£	£	£
Cost			
As at 01/04/25	33,748	9,922	43,670
Additions	1,943	-	1,943
Disposals	-	-	-
As at 31/03/26	35,691	9,922	45,613
Depreciation			
As at 01/04/25	33,748	6,615	40,363
Charge for year	306	3,307	3,613
Eliminated on disposals	-	-	-
As at 31/03/26	34,054	9,922	43,976
Net book value			
As at 31/03/26	1,637	-	1,637
As at 31/03/25	-	3,307	3,307



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

15 Investments

	2026	Unaudited 2025
	£	£
Age UK Trading Limited	2	2
Ordinary shares of £1 each		
	<u>2</u>	<u>2</u>

Age UK Somerset Trading LTD (Company Registration Number: 03847089) was incorporated on 23 September 1999 as a wholly owned trading subsidiary of Age UK Somerset. The parent charity holds 100% of the issued share capital and 100% of the voting rights of the subsidiary trading company.

The trading subsidiary gift aids any taxable profits to Age UK Somerset annually under the Gift Aid Scheme. The trading subsidiary ceased trading on 22 January 2020. Registered office: refer to page 3 Reference and Administrative Details

The assets and liabilities were as follows:

	2026	Unaudited 2025
	£	£
Current assets	2	2
Current liabilities	-	-
Total net assets	<u>2</u>	<u>2</u>
Called up share capital	2	2
Retained Earnings	-	-
	<u>2</u>	<u>2</u>



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

16 Debtors

	2026	Unaudited 2025
	£	£
Trade debtors	17,522	2,584
Other debtors	17,832	27,683
Prepayments	12,795	6,473
	48,149	36,740

17 Creditors - Amounts falling due within one year

	2026	Unaudited 2025
	£	£
Trade creditors	6,019	6,620
Other creditors and accruals	52,786	31,615
PAYE Income Tax & National Insurance	12,703	10,011
Deferred income	1,260	5,301
Amounts due to group undertakings	2	2
	72,770	53,549

18 Grants received in advance

	2026	Unaudited 2025
	£	£
Balance as at 1 April	-	-
Allocated in year	-	-
Received in year	-	-
	-	-
Balance as at 31 March	-	-



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

19 Statement of funds – for the year ended 31 March 2026

	Balance 1 April 2025	Income	Expenditure	Transfers	Balance 31 March 2026	
	£	£	£		£	£
Restricted funds						
Ageing Well Somerset	-	-	-	-	-	-
Ageing Well North Somerset	13,318	19,733	14,083	-	18,968	
Falls Prevention Somerset	-	-	-	-	-	-
Falls Prevention North Somerset	-	56,688	56,354	-	334	
Mental Wellness (CST)	-	20,000	20,000	-	-	
Toe Nail Cutting	-	-	-	-	-	-
Befriending Somerset	24,082	-	-	(24,082)	-	
Active Befriending Somerset	468	-	-	(468)	-	
Active Befriending North Somerset	42,082	-	-	(42,082)	-	
Friendly Phone Calls	87,447	-	-	(87,447)	-	
Wellbeing	-	149,572	31,201	154,079	272,450	
Wellbeing Groups	-	10,000	1,403	-	8,597	
Information & Advice	45,822	103,500	137,767	-	11,555	
Chat & Map Service	58,822	93,000	79,676	-	72,146	
the National Lottery						
Community fund - RC South West Region	-	33,333	33,333	-	-	
North Somerset Projects	-	-	-	-	-	
Mendip & Wells	-	-	-	-	-	
Taunton Cider Trust	18,053	-	5,368	-	12,685	
Surviving Winter	4,720	15,000	19,720	-	-	
Volunteers	-	-	-	-	-	
Total restricted funds	294,814	500,826	398,905	-	396,735	



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

19 Statement of funds for the year ended 31 March 2026 (continued)

	Balance 1 April 2025	Income	Expenditure	Transfers	Balance 31 March 2026
	£	£	£		£
Unrestricted funds					
Designated					
Ageing Well Somerset	-	120,082	152,755	32,673	-
Ageing Well North Somerset	-	71,515	54,449	(17,066)	-
Falls Prevention Somerset	-	58,002	135,744	77,742	-
Falls Prevention North Somerset	-	17,645	17,645	-	-
Mental Wellness (CST)	-	21,606	49,432	27,826	-
Toe Nail Cutting	-	63,078	76,175	13,097	-
Befriending Somerset	11,146	-	-	(11,146)	-
Active Befriending Somerset	-	-	-	-	-
Active Befriending North Somerset	95	-	-	(95)	-
Friendly Phone Calls	-	-	-	-	-
Wellbeing	-	26,909	38,150	11,241	-
Wellbeing Groups	-	2,063	1,171	-	892
Information & Advice	-	24,320	24,320	-	-
Chat & Map Service	95	-	-	-	95
Surviving Winter	-	-	-	-	-
Volunteers	-	20,610	47,357	26,747	-
Total designated funds	11,336	425,830	597,198	161,019	987
General	286,674	176,405	99,794	(161,019)	202,266
Total unrestricted funds	298,010	602,235	696,992	-	203,253
Total funds	592,824	1,103,061	1,095,897	-	599,988



AGE UK SOMERSET
(Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2026

19 Statement of funds for the year ended 31 March 2026 (continued)

Statement of funds – Restricted funds detail

- Ageing Well Somerset is the service that provides older people with opportunities to get together to stay fit and active. It is a highly successful project funded by service fee income, fundraising and grants from Age UK's Cost of Living Response and other bodies. It has been running for several years to promote healthy lifestyles, improved mobility and mental wellness benefits for older people, with activity classes organised across Somerset.
- Ageing Well North Somerset is the same service as Ageing Well Somerset, funded by service fee income, contracts with North Somerset Council and grants from Age UK's Cost of Living Response and other bodies.
- Falls Prevention Somerset is the provision of exercise classes tailored specifically to individuals who have been referred as in need of falls prevention. Stay Strong Stay Steady in Somerset has historically been delivered under contract with Somerset County Council, during the year it has been fully funded internally and is also a fee income service.
- Falls Prevention North Somerset is the same service as Ageing Well Falls Prevention Somerset. It has been funded on a grant basis by BNSSG ICB following a successful pilot scheme commissioned by Pier Health Group in an earlier period and is also a fee income service.
- Mental Wellbeing Support currently encompasses two service provisions. Firstly, Age UK Somerset's involvement in the Somerset-wide Open Mental Health partnership, within which Age UK Somerset has been commissioned and funded by Rethink to provide a Friendly Phone Calls support service in Somerset for older clients who are suffering mild to moderate mental health difficulties. The partnership consists of 10 VCSE organisations working in tandem with Somerset NHS Foundation Trust to provide a 'no wrong door' access to mental health service across the county. Funding from the government's Household Support Fund has also been diverted to support this activity. £36,921 has been transferred to offset designated expenditure of this service. Secondly the provision of an income fee service called Cognitive Stimulation Therapy (CST), proven to be beneficial in the early stages of dementia in older people. During this financial year our CST provision was supported by funding from Quartet Community Foundation and supported internally. The CST service covers Somerset and North Somerset.
- Toenail Cutting provides a basic toenail cutting service via a network of community-based clinics. It is funded by service fee. It is available to older people living in Somerset with the aim of improving their quality of life and mobility. This service has also been registered with the Care Quality Commission (CQC) to enable a small-scale domiciliary service to be provided to housebound older people. The service is recognised as a 'Good' service under CQC inspection rules.



AGE UK SOMERSET
(Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2026

19 Statement of funds for the year ended 31 March 2026 (continued)

- Wellbeing service incorporates the amalgamation of services: Befriending Somerset, Active Befriending Somerset, Active Befriending North Somerset & Friendly Phone Calls. The aim of each of these services was effectively the same, in differing forms and locations that being to help to combat loneliness and isolation across Somerset and North Somerset. Funding in this financial year was in the main by way of grants and donations from local Charitable Trusts (for the areas of Somerset & North Somerset).
- Wellbeing Groups is a service that has taken the wellbeing activity groups from Active Befriending Somerset which were introduced during the previous year as a standalone service.
- Information & Advice provides online and telephone access to up to date information on older people's issues and provides advice on services that are available in Somerset and North Somerset, helping older people to make informed decisions. It was funded during the year through grants from organisations including Community Council for Somerset, North Somerset Council and grants from other bodies. There is some service fee income in relation to donations given after successful attendance allowance claims.
- Chat & Map Service is a project which is essentially a free to the user programme offering a holistic approach to solving the issues that may be affecting the quality of life of an older person. This starts with a chat to help map what daily life is like for individuals and ends with solutions to make daily life better. Funded by Community Council of Somerset and other charitable trusts, funding from the government's Household Support Fund has also been diverted to support this activity. This project incorporates:
- The National Lottery Communities Fund – RC South West Region is a project whose aim is to support older people to maintain independence and wellbeing through the use of holistic assessment that may identify specific issues that will lead to more specific outcomes such as reduced anxiety levels, improved wellbeing and social interactions, improved living conditions and nutrition levels, and an increase in activities and movement and balance.
- Surviving Winter is a small grant giving programme with funds provided by Somerset Community Foundation to support older people in Somerset experiencing fuel poverty in winter. This has been extended to reach a greater proportion of those affected by the Cost of Living Crisis. There is a small management fee involved.
- Volunteers restricted fund relates to specific grants or donations directly attributable to events hosted to show our appreciation of our volunteers, this includes participation in 'Volunteers Week' and other ad-hoc events during the year.



AGE UK SOMERSET
(Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 March 2026

19 Statement of funds for the year ended 31 March 2026 (continued) **Statement of funds – Designated funds detail**

- Ageing Well Somerset includes unrestricted service fee income of £118,796 received from the service and donated income of £1,286. £17,066 has been transferred from wider Ageing Well designated funds and £15,607 has been utilised from general funds to cover the remaining shortfall in the service expenditure in the year.
- Ageing Well North Somerset includes unrestricted service fee income of £71,460 received from the service and donated and other income of £30. £17,066 of the designated fund has been transferred to offset expenditure of the wider Ageing Well service.
- Falls Prevention Somerset includes unrestricted service fee income of £55,515 received from the service and donated and other income of £737. £77,742 has been utilised from general funds to cover the shortfall in the service expenditure in the year.
- Falls Prevention North Somerset includes unrestricted service fee income of £16,803 received from the service and donated income of £92.
- Mental Wellness Support includes unrestricted service fee income of £18,585 from the Cognitive Stimulation Therapy service and donations of £3,021. £27,826 has been utilised from general funds to cover the shortfall in the service expenditure in the year.
- Toenail Cutting includes unrestricted service fees income of £63,048 received from the service and donated income of £30. £13,097 has been utilized from general funds to cover the shortfall in the service expenditure in the year.
- Wellbeing Groups includes unrestricted service fee income of £2,013 received from the service and donated income of £50.
- Wellbeing includes unrestricted donated income of £90.
- Information & Advice includes unrestricted donations of £22,700 and other income of £1,620 which is derived from the commissions from personal aid products supplied by Age Co (now Age UK Trading).
- Chat and Map Service received no unrestricted income during the year.
- Surviving Winter fund received no unrestricted income during the year.
- Volunteers includes unrestricted grant income of £20,000 and unrestricted donated income of £610 to help support and maintain the network of Age UK volunteers to provide a range of activities with the community. £26,747 has been utilised from general funds to cover the shortfall in the service expenditure in the year.



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

19 Statement of funds for the year ended 31 March 2025

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance 31 March 2025 £
Restricted funds					
Ageing Well Somerset	-	10,056	42,008	31,952	-
Ageing Well North Somerset	5,612	23,640	15,934	-	13,318
Falls Prevention Somerset	31,578	-	14,749	(16,829)	-
Falls Prevention North Somerset	16,417	27,000	16,343	(27,074)	-
Mental Wellness (CST)	-	10,000	21,305	11,305	-
Toe Nail Cutting	-	-	18,955	18,955	-
Befriending Somerset	-	25,000	918	-	24,082
Active Befriending Somerset	-	7,000	3,108	(3,424)	468
Active Befriending North Somerset	30,550	15,014	3,482	-	42,082
Friendly Phone Calls	24,871	115,023	15,526	(36,921)	87,447
Information & Advice	64,474	59,014	44,478	(33,188)	45,822
Chat & Map Service	11,703	107,000	23,606	(36,275)	58,822
the National Lottery					
Community fund - RC South West Region	-	33,333	69,608	36,275	-
North Somerset Projects	1,654	-	8,389	6,735	-
Mendip & Wells	9,823	-	9,823	-	-
Taunton Cider Trust	21,423	-	3,370	-	18,053
Surviving Winter	670	12,000	7,950	-	4,720
Volunteers	-	400	-	(400)	-
Total restricted funds	218,775	444,480	319,552	(48,889)	294,814



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

19 Statement of funds for the year ended 31 March 2025 (continued)

	Balance 1 April 2024	Income	Expenditure	Transfers	Balance 31 March 2025	
	£	£	£		£	£
Unrestricted funds						
Designated						
Ageing Well Somerset	-	121,278	132,061	10,783		-
Ageing Well North Somerset	-	80,375	56,688	(23,687)		-
Falls Prevention Somerset	-	60,080	101,632	41,552		-
Falls Prevention North Somerset	-	16,607	48,538	31,931		-
Mental Wellness (CST)	-	19,377	48,246	28,869		-
Toe Nail Cutting	-	59,215	55,000	(4,215)		-
Befriending Somerset	15,530	3,500	7,884	-		11,146
Active Befriending Somerset	-	4,394	7,818	3,424		-
Active Befriending North Somerset	-	95	-	-		95
Friendly Phone Calls	-	3,000	39,921	36,921		-
Information & Advice	-	35,412	68,600	33,188		-
Chat & Map Service	55	40	-	-		95
Surviving Winter	-	-	-	-		-
Volunteers	-	600	43,052	42,452		-
IT Hardware renewals	26,000	-	-	(26,000)		-
IT Infrastructure development	73,356	-	-	(73,356)		-
North Somerset & Somerset Services	-	-	-	-		-
Total designated funds	114,941	403,973	609,440	101,862		11,336
General	316,356	99,592	76,301	(52,973)		286,674
Total unrestricted funds	431,297	503,565	685,741	48,889		298,010
Total funds	650,072	948,045	1,005,293	-		592,824



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

20 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2026	Unaudited Unrestricted Funds	Unaudited Restricted Funds	Unaudited Total 2025
	£	£	£	£	£	£
Tangible fixed assets	1,637	-	1,637	3,308	-	3,308
Net current assets	201,617	396,735	598,351	294,702	294,814	589,516
	<u>203,254</u>	<u>396,735</u>	<u>599,988</u>	<u>298,010</u>	<u>294,814</u>	<u>592,824</u>

21 Operating leases

The following amounts were charged to the Statement of Financial Activities during the year:

	2026	Unaudited 2025
	£	£
Operating leases	<u>30,180</u>	<u>30,180</u>



AGE UK SOMERSET
(Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 March 2026**

22 Commitments

At 31 March 2026 the Charity had total commitments under non-cancellable operating leases and service contracts expiring as follows:

	Land and buildings	
	2026	Unaudited 2025
	£	£
Less than one year	-	11,370
Between two and five years	-	-
	-	11,370
	Other	
	2026	Unaudited 2025
	£	£
Less than one year	1,512	1,512
Between two and five years	720	2,232
	2,232	3,744