

REGISTERED COMPANY NUMBER: 04199449 (England and Wales)
REGISTERED CHARITY NUMBER: 1086995



REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
AGE UK SUNDERLAND

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

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FOR THE YEAR ENDED 31 MARCH 2022**

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AGE UK SUNDERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Age UK Sunderland (AUKS) is an independent, vibrant local charity with the objective of supporting older people in and around the City of Sunderland. The charity's mission statement is to promote the well-being of all older people throughout the City of Sunderland, improve their quality of life and help them maintain independence.

The activities of the charity include campaigning on issues that affect older people and providing a wide range of services to benefit older people in the City and surrounding areas. These services are provided across various locations within the community including the Bradbury Centre in the heart of the City.

AUKS is a brand partner of Age UK, a network of charities working together to deliver positive change with and for older people with a mission to help people enjoy later life.

AUKS is governed by a Board of Trustees made up of local people. The Trustees are cognisant of Charity Commission guidance on public benefit and are satisfied that the charity complies fully with this requirement. In addition, the Trustees ensure any new activities the charity intends to undertake are reviewed to ensure they meet public benefit requirements.

The report summarises financial and operational activity, including the impact of the COVID 19 crisis during this reporting period.

ACHIEVEMENT AND PERFORMANCE

We have a team of dedicated staff and volunteers who have provided valuable support across 18 services during 2021/22, 5,616 clients were supported across all services resulting in over 92,000 contacts from older people.

Our team of 118 volunteers are a pivotal resource in ensuring the support across the City and provided approximately 9,360 hours of capacity to the organisation during 2021/22 as a collective. Calculated on the living wage this would have accumulated a total cost to AUKS of over £88,920 during this period to employ this team.

During 2021/22 support services needed to be realigned in response to the COVID 19 crisis in line with government guidelines to ensure ongoing support for clients.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

The key charitable activities and their achievements within the financial year ended 31 March 2022 are as follows:

- **The Essence Service**

As the only charity in the country to attain the University of Stirling Award for its dementia friendly environment, our Essence Service has continued to develop and make a positive impact for people with a mild to moderate diagnosis of dementia and their carers.

Funded by Sunderland Clinical Commissioning Group (CCG), this service highlights the benefits of "**Keeping the Essence**" of those with a dementia diagnosis for longer, linking individuals with a dementia diagnosis and their carers into mainstream activities and support.

- **Community Integrated Teams (CIT) Social Prescribing Service**

Funded by Sunderland CCG the CIT Living Well Link Service works to support the most vulnerable 3%, identified by their local GPs who:

- are 65 years old or over;
- have two or more complex long term health conditions;
- face social challenges as a result of their health such as not knowing their benefit entitlements or struggling to get out of their homes.

The service is part of Sunderland's CITs which enables older people to access better, more integrated care outside of hospital, thus helping to reduce unnecessary hospital admissions.

- **Social Focus**

Funded by Sunderland CCG, AUKS's Social Focus Project is a service for people aged 50+ who have a mild to moderate functional mental health condition, such as anxiety, depression or stress.

The aim of the project is to tackle social isolation and looks to reduce symptoms of mental ill health. The service also acts as a form of signposting and support looking to promote independence to get people integrated back into their local community.

- **Hospital Discharge Service (HDS)**

Based in the Discharge Lounge at Sunderland Royal Hospital and funded by Sunderland CCG, AUKS's Hospital Discharge Team (HDT) continues to successfully operate as a service for all older people aged 60+. The HDT liaises with the Discharge Lounge and Hospital Wards who refer patients into the service. The HDS has one main focus which is to prevent readmissions into hospital after an initial visit.

The team offers a flexible range of advice and support within the home. Working with patients for up to three weeks after discharge. The service includes assisting to prepare meals, helping with light domestic work, shopping support, signposting and making referrals. Some clients require ongoing support after the initial three-week intervention who are then referred to other services to support the individual on a longer-term basis.

During 2021/22 the service received additional developmental funding for a 12-month period to support older people aged 50+ for up to a 6-week period.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

- Front Door Service Social Prescribing Service & Infrastructure

Initially funded for a 3-year period by Sunderland City Council (SCC) & NHS England, AUKS's Front Door social prescribing programme provides low-level tailored support to enable older people to stay independent for longer in their local community.

During 2021/22 the service was sustained and fully funded by SCC.

The FDS offers a single point of contact and extends access to information, early interventions and flexible low-level community-based support to adults who do not require intensive or specialised care or support interventions from statutory services. The Front Door service incorporates a number of support interventions such as:

Front Door Living Well Link (LWL) Social Prescribing Team

The Front Door Living Well Link Workers provide dedicated social prescribing support to ensure an holistic approach to health and wellbeing to ensure older people get the right support at the right time focussing on non-clinical solutions.

Advocacy Service (match funded by the National Lottery Community Fund)

AUKS's Advocacy Service is accessible to everyone aged over 50 and is the only one of its kind in the City. The service is free of charge and helps older people who are experiencing difficulty with resolving issues. The Advocacy Service aims to resolve problems ensuring that the client's voice is heard, avoiding negative impact on an older person's health and wellbeing.

Community Support Clubs (CSCs)

Our Community Support Clubs bring people together to socialise with friends old and new and at the same time offer the opportunity to join in with activities and enjoy a nutritious meal.

We deliver CSCs which are held in a number of venues across all five localities of the City.

FDS Keeping in Touch (KIT) Service

One of the most effective ways of helping to alleviate the feeling of loneliness and social isolation is our KIT support. It is a simple, straightforward way for friends to have a catch up and a chat but additionally it can prevent people from potentially reaching a crisis point. Our team of friendly, dedicated volunteers are in weekly contact with many older people across the City to provide social interaction either with a home visit, regular telephone call and the development of digital platforms.

- ActivAge

Our ActivAge service continues to provide activities which concentrate on the physical aspect of wellbeing; such as tai chi, yoga, line dancing and seated exercise as well as exercise for the mind, through taking on the challenge of learning how to use a computer/tablet, a new language, or painting with watercolours.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

- Information & Advice Service (I&AS)

AUKS's I&AS provides a free and confidential service which offering support to older people across the City. We provide help with checking client benefit entitlements, offering advice on how to claim and assistance to complete benefit forms.

The I&AS ensures those claiming welfare benefits are receiving the full allowance they are entitled to. The service also signposts clients and provides information to mainstream services. We provide a combination of telephone advice and home visits to clients.

Services that incorporate an I&AS include Essence, The Front Door Social Prescribing Team and there is also a generic I&AS for the wider population of older people.

- LiFEStylE Service

AUKS's Lifestyle Service continues to provide vital support to people across Sunderland. The service is open to those seeking support in different areas of their lives to support independence. The LiFEStylE service is mainly providing light housework, shopping for clients and companionship.

- Redwood Day Service

Situated in a modern, airy environment at the Bradbury Centre, our Redwood Day Service continues to provide a high standard of activities and events throughout the year. The service was suspended during the pandemic in line with government restrictions and has been escalated in line with the organisational recovery plan to avoid future deficits for this chargeable service.

- Metcalfe Dementia Day Service

In February 2020 AUKS launched a new dementia day service for people with moderate dementia. The centre has a beautiful colourful dementia friendly design and provides tailored support from trained and dedicated staff via activities to help stimulate those living with a moderate diagnosis of dementia, providing much needed respite support for carers.

However due to the Covid 19 pandemic the Metcalfe Dementia Day Service was suspended in March 2020 in order to adhere to government guidelines, there are plans to escalate this chargeable service again during 2022/23.

- Dial A Driver

Dial a Driver uses volunteer drivers to support the transport needs of older people. Our volunteers use their own car to provide older people with a cheaper form of transport to attend health appointments and engagements. All volunteer costs are reimbursed.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

- Active Friends

With the support of funding from the Community Foundation Kellett Fund, Active Friends is a project that promotes access to leisure and learning opportunities for older residents living in sheltered accommodation and extra care schemes across Sunderland.

The aim of the project is to increase social inclusion and reduce loneliness and isolation; improve mental health and wellbeing by creating a friendly, happy and engaging environment; improve physical health through a variety of stimulating activities for the body and mind.

- Loneliness & Isolation Task Force (LITF)

Funded by Sunderland CCG the purpose of the LITF is to reduce loneliness and isolation in older people aged 50+ and help them to gain access to community support services.

Loneliness and isolation are life threatening issues which debilitate older people's health & wellbeing in all areas of their lives, however the impact of Covid-19 has amplified this issue significantly.

Due to the significant challenge of increasing prevalence of loneliness and isolation as a consequence to Covid-19 restrictions, there has been a marked rise of these issues experienced by older people including those with mild to moderate dementia across the City of Sunderland.

- Better Mental Health Project

Funded via Sunderland Public Health, the AUKS Better Mental Health Project provides a preventative approach to mental health in ageing adults by addressing loneliness and isolation, reducing anxiety and stress, collaborating with wider system to ensure support is readily available, working with partner organisations to raise awareness of available support across the City.

- Maintenance Cognitive Stimulation Therapy (MCST)

Funded by Age UK, AUKS has been awarded one of 20 national contracts to deliver a programme of MCST as part of our ActivAge programme. This will allow us to build on experiences of previous MCST work and will be part of a year-long national research and learning programme about the benefits of MCST.

Weekly sessions are offered to people living with mild to moderate dementia to come together and take part in meaningful and stimulating activities, to help maintain memory and mental function. The groups provide a fun, supportive environment where people can build new friendships.

- HMRC Advice and Support

HMRC Advice and Support is funded by the Good Things Foundation and is designed to support digitally excluded individuals.

HMRC Advice and Support aims to support people who need extra help in understanding and complying with their tax obligations and claiming their entitlements, including those who are digitally excluded.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE - continued

- Walking Football

Funded by Sport England, this programme targets clients from across our services and the wider community wishing to improve their levels of physical and social activity via walking football activities via our ActivAge programme.

- Forces for Change, Covenant Fund - Supporting Our Veteran Heroes

Forces for Change is a project that supports our local Veteran Heroes and is funded by the Armed Forces Covenant.

The project aims to improve mental health, wellbeing and to reduce loneliness and isolation. AUKS provide veterans a space to mix with other veterans who may have shared the same or similar experiences and who share a common understanding of those unique experiences.

FINANCIAL REVIEW

The organisation forecasted a £631,377 deficit in the year 2021/22 with planned use of both restricted and unrestricted reserves. The Trustees consider the charity has had a good financial performance in the year ended 31 March 2022 resulting in an actual deficit of £29,860 (£601,517 positive variance).

This deficit was created in line with planned reserve movement and a loss of interest from our invested funds which happened as a consequence to the Market fall from the impact of the COVID 19 pandemic. The balance sheet has a net assets position of £2,940,498 of which £1,391,076 (2021: £1,365,442) was subject to restriction and the total income of the organisation in the financial year was £1,659,794 (2021: £2,116,721) (higher funding income in 2021 for projected spends in 2022).

The Trustees would like to take this opportunity to thank all employees, volunteers, partners and other donors to the charity for their continued support. The organisation is in a good financial position to continue to provide and develop existing services to a wide range of older people in the future and this is particularly positive in view of the challenging and rapidly changing funding environment facing the charitable sector.

In order to meet governance requirements, the charity develops and implements various policies including:

Reserves Policy

The Reserves Policy is reviewed annually and formally agreed by the Board of Trustees who take responsibility for ensuring key risks to the organisation are recognised. This policy is designed to ensure that if the charity had to cease activities it would be able to do so in a planned and controlled way to minimise the impact on staff and clients.

The current Reserves Policy is that the charity retains unrestricted reserves equivalent in value to 6 months of average expenditure plus estimated redundancy costs for staff.

Within these reserves AUKS also has designated funds to support new projects and maintain and develop charity premises further details are available within note 21 to the accounts.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW - continued

Investment Policy

The charity will consider whether it is appropriate to invest cash balances that are not required for operational activities in the short-term. The current financial climate means rates of return on cash investments are low and the charity cash balances were not be able to earn a reasonable level of income. For this reason, the Trustees have agreed the charity can invest in both fixed interest cash investments and longer-term investments with the charity's investment broker, Rowan Dartington.

The investment portfolio is based on a medium risk mandate and the Board of Trustees and senior management team have processes in place to monitor the investments capital value and interest earned regularly. During the financial year ended 31 March 2022 the Trustees consider the investments to have had a satisfactory performance with dividend and interest received (and reinvested) of £11,654. The capital value of the investments held at the end of the year was £590,880, including cash. This represents a total increase in value of the investment held at the year end of 2.34% over the financial year (2021: £577,387) (See note 17 of the financial statements).

Remuneration Policy

This policy is developed by the Staffing Sub-Committee, reviewed annually and recommendations made to the Board of Trustees. The policy is designed to ensure the charity offers a fair rate of pay to all employees and retains appropriately skilled and qualified staff to effectively lead, manage, deliver or support the charity's key objectives. It also ensures members of staff are treated fairly across the organisation and pay reviews are undertaken as the Board of Trustees are legally and constitutionally responsible for setting appropriate rates of remuneration for all employees.

AUKS day to day operations are led by a Director and senior management team of 3 members. In the financial year 2021/22 the total salary cost within the SMT band was £39,112 to £60,000 (2020/21: £38,730 to £52,270).

In terms of future developments, the charity will continue to promote existing activities and develop new ones by working with and listening to older people in Sunderland as well as key partners to identify where resources can be deployed most effectively.

The funds held by the charity at the end of the financial year are classified into Restricted, Unrestricted and Designated funds to identify what activities the funds can be used to support. Unrestricted funds can be utilised for general purposes of the charity but restricted funds can only be used as specified by the donors.

Designated funds are monies held to fund specific purposes as identified by AUKS and will be used for specific activities such as property maintenance. Details of the funds held by the charity at the end of the financial year are shown in note 21 to the accounts.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FUTURE PLANS

AUKS continues to implement the organisational recovery plan following the impact of the pandemic. Further recovery from the impact of the pandemic is paramount in AUKS's future plans for the sustainment and development of services.

Plans for new service development are underway including the implementation of an innovative menopause project targeting women to help deal with the often-debilitating effects of the menopause.

AUKS new organisational strategy 2022-25 has been developed to ensure that we continue to provide our future ambitions.

The activities of the charity rely heavily on working in partnership and maintaining effective and productive relationships with a number of statutory, private and third sector organisations both within the City of Sunderland and further afield. The Director and senior management team invest resources extensively in identifying the needs of older people within the region and work hard with funders to develop activities to fulfil these needs. The success of this approach means the charity is not over dependent on one source of funding and is able to diversify income streams thereby improving financial stability of the organisation.

The charity does also receive donations and legacies throughout the year and is very grateful to all donors for their generosity. Donations and legacies received in the financial year ended 31 March 2022 equated to £58,186 of total income (2021: £31,868) and these monies support development of future activities to meet the needs of older people.

The impact of COVID 19 will be considered going forward in terms of our paid for service delivery with a focus on income generation and development to address any possible future deficits.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees are elected at the Annual General Meeting (AGM) by the members and any vacancies that arise can be filled by co-opted trustees with ratification at the next AGM. Note the City of Sunderland and statutory Health Organisations in the City of Sunderland are invited to appoint up to two persons to the Board of Trustees.

When appointed new Trustees are given an induction and all Trustees receive appropriate training and information during their tenure (including Trustee Away Days).

The Board of Trustees meet a minimum of six times a year (virtual during 2021/22 due to Covid restrictions) to oversee the activities of the charity and also have delegated specific oversight roles to Finance, Staffing and Development sub-committees who report back to the main Board.

The charity's Chief Executive Officer is appointed by the Board of Trustees and employed by the charity and holds the title of Director of the charity.

AUKS has wholly owned subsidiaries (Age UK Sunderland Services Limited and HealthWatch Sunderland Limited) both were not trading during the financial year 2021/22 and so are classed as dormant. The charity has no current plans for these companies to undertake activities in the future.

The Trustees are aware that there are risks the charity faces most notably to challenges with retaining funding for services in a difficult financial climate. The charity compiles an organisational Risk Register to capture the key risks facing the organisation and this is reviewed regularly by the Board of Trustees to ensure risks are appropriately mitigated or managed as appropriate.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

AUKS's fundraising policy sets out the code of fundraising behaviour for the organisation, including how fundraising activities are undertaken and roles and responsibility of Trustees, Staff and Volunteers.

The Director and Senior Management Team monitor and implement this policy in addition to maintaining financial records showing adherence with the fundraising code of practice and the organisation is registered with the Fundraising Regulator. The organisation has not received any complaints in relation to Fundraising activities.

REFERENCE AND ADMINISTRATIVE DETAILS

Bradbury Centre, Grange House, Stockton Road, Sunderland, SR2 7AQ

Retired 28 April 2022

Services Development Manager to July 2021

AGE UK SUNDERLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Auditors

Read, Milburn & Co., 71 Howard Street, North Shields, NE30 1AF

Bankers

Barclays Bank plc, 53 Fawcett Street, Sunderland, SR1 1RS

Solicitors

McKenzie Bell, 47 John Street, Sunderland, SR1 1QU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Age Uk Sunderland for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Read, Milburn & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 8 August 2022 and signed on its behalf by:



G Miller - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE UK SUNDERLAND

Opinion

We have audited the financial statements of Age Uk Sunderland (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE UK SUNDERLAND

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 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 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 to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE UK SUNDERLAND

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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. In this regard, our procedures include the following:

- enquiry of management around actual and potential litigation and claims;
- reviewing minutes of meetings of those charged with governance;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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 Report of the Independent Auditors.

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.



Nicholas J Liley FCA (Senior Statutory Auditor)
for and on behalf of Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

24 August 2022

AGE UK SUNDERLAND

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	45,700	12,486	58,186	31,868
Charitable activities	4				
Core, Advice & Day Services		123,837	163,691	287,528	645,055
Independent Living		163,403	1,037,955	1,201,358	1,368,429
ActivAge		21,528	55,965	77,493	46,204
Investment income	3	<u>35,229</u>	<u>-</u>	<u>35,229</u>	<u>25,165</u>
Total		389,697	1,270,097	1,659,794	2,116,721
EXPENDITURE ON					
Charitable activities	5				
Core, Advice & Day Services		283,175	156,681	439,856	508,907
Independent Living		151,863	1,029,763	1,181,626	1,217,256
ActivAge		22,605	54,536	77,141	73,318
Total		<u>457,643</u>	<u>1,240,980</u>	<u>1,698,623</u>	<u>1,799,481</u>
Net gains on investments		<u>8,969</u>	<u>-</u>	<u>8,969</u>	<u>98,029</u>
NET INCOME/(EXPENDITURE)		(58,977)	29,117	(29,860)	415,269
Transfers between funds	21	<u>3,483</u>	<u>(3,483)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(55,494)	25,634	(29,860)	415,269
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,604,916</u>	<u>1,365,442</u>	<u>2,970,358</u>	<u>2,555,089</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,549,422</u></u>	<u><u>1,391,076</u></u>	<u><u>2,940,498</u></u>	<u><u>2,970,358</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Intangible assets	12	325	377
Tangible assets	13	829,545	881,393
Investments	14	<u>2</u>	<u>2</u>
		829,872	881,772
CURRENT ASSETS			
Stocks	15	225	225
Debtors	16	207,012	270,830
Investments	17	560,651	563,234
Cash at bank and in hand		<u>1,770,243</u>	<u>1,351,251</u>
		2,538,131	2,185,540
CREDITORS			
Amounts falling due within one year	18	(427,505)	(96,954)
		<u>2,110,626</u>	<u>2,088,586</u>
NET CURRENT ASSETS			
		<u>2,110,626</u>	<u>2,088,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,940,498	2,970,358
NET ASSETS		<u>2,940,498</u>	<u>2,970,358</u>
FUNDS	21		
Unrestricted funds		1,549,422	1,604,916
Restricted funds		<u>1,391,076</u>	<u>1,365,442</u>
TOTAL FUNDS		<u>2,940,498</u>	<u>2,970,358</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8 August 2022 and were signed on its behalf by:



G Miller - Trustee

AGE UK SUNDERLAND

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	23	<u>395,044</u>	<u>203,699</u>
Net cash provided by operating activities		<u>395,044</u>	<u>203,699</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(18,186)	(58,868)
Sale of tangible fixed assets		1,000	400
Sale of current asset investments		(109,025)	83,735
Purchase of current asset investments		129,981	(101,609)
Interest received		8,524	2,637
Dividends received		<u>11,654</u>	<u>10,778</u>
Net cash provided by/(used in) investing activities		<u>23,948</u>	<u>(62,927)</u>
Change in cash and cash equivalents in the reporting period		418,992	140,772
Cash and cash equivalents at the beginning of the reporting period		<u>1,351,251</u>	<u>1,210,479</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,770,243</u></u>	<u><u>1,351,251</u></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses. Amortisation is provided on a straight line basis over 10 years in order to write down the asset over its term of ownership.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Long leasehold	- in accordance with the property
Fixtures and fittings	- 10% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	27,455	31,868
Legacies	<u>30,731</u>	<u>-</u>
	<u>58,186</u>	<u>31,868</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	15,051	11,750
Interest receivable	8,524	2,637
Dividend received	<u>11,654</u>	<u>10,778</u>
	<u>35,229</u>	<u>25,165</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Contract income	Core, Advice & Day Services	45,294	45,294
Grants	Core, Advice & Day Services	143,728	374,759
Trading income	Core, Advice & Day Services	80,101	222,078
Sundry income	Core, Advice & Day Services	18,405	2,924
Contract income	Independent Living	624,345	822,912
Grants	Independent Living	413,610	545,493
Trading income	Independent Living	163,403	-
Sundry income	Independent Living	-	24
Grants	ActivAge	55,957	46,204
Trading income	ActivAge	21,536	-
		<u>1,566,379</u>	<u>2,059,688</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Sunderland City Council	426,497	572,857
The Big Lottery Fund	68,920	94,023
Age UK	59,897	123,850
Tyne & Wear and Northumberland Community Foundation	-	19,000
Department for Transport	2,109	1,035
FISCUS	-	8,776
Good Things Foundation	3,200	3,125
Kellet Fund	24,001	23,833
Charities Aid Foundation	-	32,889
NHS Sunderland CCG	-	15,000
Job Retention Scheme	16,586	72,068
Health and Wellbeing Fund	1,544	-
Armed Forces Covenant Fund Trust	5,541	-
Sport England	5,000	-
	<u>613,295</u>	<u>966,456</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Core, Advice & Day Services	386,845	53,011	439,856
Independent Living	968,099	213,527	1,181,626
ActivAge	<u>68,686</u>	<u>8,455</u>	<u>77,141</u>
	<u>1,423,630</u>	<u>274,993</u>	<u>1,698,623</u>

6. GRANTS PAYABLE

	2022 £	2021 £
ActivAge	<u>-</u>	<u>2,000</u>

The total grants paid to institutions during the year was as follows:

	2022 £	2021 £
Sunderland PRIDE	<u>-</u>	<u>2,000</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Core, Advice & Day Services	6,655	4,429	41,927	53,011
Independent Living	167,837	45,690	-	213,527
ActivAge	<u>6,137</u>	<u>2,318</u>	<u>-</u>	<u>8,455</u>
	<u>180,629</u>	<u>52,437</u>	<u>41,927</u>	<u>274,993</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	5,880	5,760
Depreciation - owned assets	70,034	63,432
Hire of plant and machinery	6,457	2,944
Surplus on disposal of fixed assets	(1,000)	(400)
Patents and licences amortisation	<u>52</u>	<u>52</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,191,635	1,244,184
Social security costs	69,453	78,979
Other pension costs	<u>18,885</u>	<u>20,296</u>
	<u>1,279,973</u>	<u>1,343,459</u>

During the year, key management personnel received remuneration of £173,791 (2021 - £169,748).

The average monthly number of employees during the year was as follows:

	2022	2021
All staff	<u>84</u>	<u>91</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£70,001 - £80,000	<u>1</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,270	12,598	31,868
Charitable activities			
Core, Advice & Day Services	415,401	229,654	645,055
Independent Living	-	1,368,429	1,368,429
ActivAge	-	46,204	46,204
Investment income	<u>25,165</u>	<u>-</u>	<u>25,165</u>
Total	459,836	1,656,885	2,116,721
EXPENDITURE ON			
Charitable activities			
Core, Advice & Day Services	326,833	182,074	508,907
Independent Living	124,398	1,092,858	1,217,256
ActivAge	33,164	40,154	73,318
Total	<u>484,395</u>	<u>1,315,086</u>	<u>1,799,481</u>
Net gains on investments	<u>98,029</u>	<u>-</u>	<u>98,029</u>
NET INCOME	73,470	341,799	415,269
Transfers between funds	<u>170,311</u>	<u>(170,311)</u>	<u>-</u>
Net movement in funds	243,781	171,488	415,269
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,361,135</u>	<u>1,193,954</u>	<u>2,555,089</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,604,916</u></u>	<u><u>1,365,442</u></u>	<u><u>2,970,358</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. INTANGIBLE FIXED ASSETS

	Patents and licences £
COST	
At 1 April 2021 and 31 March 2022	<u>520</u>
AMORTISATION	
At 1 April 2021	143
Charge for year	<u>52</u>
At 31 March 2022	<u>195</u>
NET BOOK VALUE	
At 31 March 2022	<u>325</u>
At 31 March 2021	<u>377</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £
COST			
At 1 April 2021	791,101	279,727	166,404
Additions	-	-	3,734
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>791,101</u>	<u>279,727</u>	<u>170,138</u>
DEPRECIATION			
At 1 April 2021	318,569	56,038	106,808
Charge for year	15,822	5,125	10,531
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>334,391</u>	<u>61,163</u>	<u>117,339</u>
NET BOOK VALUE			
At 31 March 2022	<u>456,710</u>	<u>218,564</u>	<u>52,799</u>
At 31 March 2021	<u>472,532</u>	<u>223,689</u>	<u>59,596</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	318,531	116,918	1,672,681
Additions	-	14,452	18,186
Disposals	<u>(59,792)</u>	<u>(10,848)</u>	<u>(70,640)</u>
At 31 March 2022	<u>258,739</u>	<u>120,522</u>	<u>1,620,227</u>
DEPRECIATION			
At 1 April 2021	204,787	105,086	791,288
Charge for year	32,308	6,248	70,034
Eliminated on disposal	<u>(59,792)</u>	<u>(10,848)</u>	<u>(70,640)</u>
At 31 March 2022	<u>177,303</u>	<u>100,486</u>	<u>790,682</u>
NET BOOK VALUE			
At 31 March 2022	<u>81,436</u>	<u>20,036</u>	<u>829,545</u>
At 31 March 2021	<u>113,744</u>	<u>11,832</u>	<u>881,393</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	<u>2</u>
NET BOOK VALUE	
At 31 March 2022	<u>2</u>
At 31 March 2021	<u>2</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Age UK Sunderland Services Limited

Registered office: Grange House, Stockton Road, Sunderland, SR2 7AQ

Nature of business: Dormant company

	% holding	2022 £	2021 £
Class of share:			
Ordinary	100		
Aggregate capital and reserves		(1,195)	(1,195)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. FIXED ASSET INVESTMENTS - continued

Healthwatch Sunderland Ltd

Registered office: Grange House, Stockton Road, Sunderland, SR2 7AQ

Nature of business: Dormant company

Healthwatch Sunderland Ltd prepares its accounts to 31 December. It is a company limited by guarantee and has never traded.

Age UK Sunderland Services Limited and Healthwatch Sunderland Ltd were dormant throughout the year ended 31 March 2022. Their results have not been consolidated with those of the Age UK Sunderland as their inclusion is not material for the purpose of giving a true and fair view, in accordance with section 405(2) of the Companies Act 2006.

15. STOCKS

	2022	2021
	£	£
Stocks	<u>225</u>	<u>225</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	152,782	225,879
Amounts owed by group undertakings	1,195	1,195
Other debtors	3,598	3,536
Prepayments and accrued income	<u>49,437</u>	<u>40,220</u>
	<u>207,012</u>	<u>270,830</u>

17. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Listed investments	<u>560,651</u>	<u>563,234</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	37,251	12,318
Social security and other taxes	21,411	20,026
Other creditors	28,769	19,555
Accruals and deferred income	<u>340,074</u>	<u>45,055</u>
	<u>427,505</u>	<u>96,954</u>

Deferred Income

Included within Accruals and Deferred Income are the following amounts comprising income received in advance of delivery of the related services or expenditure incurred.

	£
Balance at 1 April 2021	7,864
Released to incoming resources	(7,864)
Amount deferred in year	<u>297,302</u>
Balance at 31 March 2022	<u>297,302</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	20,645	19,229
Between one and five years	74,943	74,459
In more than five years	<u>175,650</u>	<u>189,725</u>
	<u>271,238</u>	<u>283,413</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	250,784	579,086	829,870	881,770
Investments	2	-	2	2
Current assets	1,402,109	1,136,022	2,538,131	2,185,540
Current liabilities	<u>(103,473)</u>	<u>(324,032)</u>	<u>(427,505)</u>	<u>(96,954)</u>
	<u>1,549,422</u>	<u>1,391,076</u>	<u>2,940,498</u>	<u>2,970,358</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General Fund	585,357	(58,977)	3,483	529,863
Legacy Fund	239,833	-	-	239,833
Development Fund	554,000	-	-	554,000
Property Maintenance Fund	225,726	-	-	225,726
	<u>1,604,916</u>	<u>(58,977)</u>	<u>3,483</u>	<u>1,549,422</u>
Restricted funds				
Information, Advice, Benefits and Energy	35,748	1,201	-	36,949
Warm Front	26,513	-	-	26,513
Keep Them Warm	10,799	-	-	10,799
Social Focus	11,645	22,734	-	34,379
Hospital Discharge	53,749	5,789	(2,056)	57,482
Fit as a Fiddle	5,832	-	-	5,832
ICT Learning Centres	5,228	-	(5,228)	-
Hardship Fund	4,942	-	-	4,942
Building Fund	595,780	(16,694)	-	579,086
Sustainable Homes	4,042	-	-	4,042
Essence Service	77,763	54,215	(575)	131,403
British Gas Winter Health	8,166	-	-	8,166
Friends & Neighbours Sunderland	1,550	-	-	1,550
MOD	3,218	-	-	3,218
Advocacy Sep 2017	19,250	(8,215)	-	11,035
Living with and beyond cancer	34,349	(7,125)	-	27,224
Front Door	289,090	(19,089)	-	270,001
BUPA - Caring for Carers	1,082	-	-	1,082
Living Well Link Service	5,551	11,560	-	17,111
Hospital Discharge - Escalation (Covid 19)	4,830	(809)	-	4,021
Kellet (Active Friends)	6,093	(3,031)	-	3,062
AA Dementia MCST	-	1,769	(852)	917
Crisis - Covid 19	60,222	14,818	-	75,040
Loneliness & Isolation Task Force	100,000	(36,059)	-	63,941
Better Mental Health	-	4,559	-	4,559
Armed Forces Covenant Fund Trust	-	2,555	-	2,555
Walking Football	-	2,785	-	2,785
Good Things Foundation	-	(1,846)	5,228	3,382
	<u>1,365,442</u>	<u>29,117</u>	<u>(3,483)</u>	<u>1,391,076</u>
TOTAL FUNDS	<u>2,970,358</u>	<u>(29,860)</u>	<u>-</u>	<u>2,940,498</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	389,697	(457,643)	8,969	(58,977)
Restricted funds				
Information, Advice, Benefits and Energy	38,491	(37,290)	-	1,201
Social Focus	45,294	(22,560)	-	22,734
Hospital Discharge	49,028	(43,239)	-	5,789
Building Fund	-	(16,694)	-	(16,694)
Essence Service	394,512	(340,297)	-	54,215
Advocacy Sep 2017	68,945	(77,160)	-	(8,215)
Living with and beyond cancer	-	(7,125)	-	(7,125)
Front Door	410,406	(429,495)	-	(19,089)
Living Well Link Service	163,423	(151,863)	-	11,560
Hospital Discharge - Escalation (Covid 19)	-	(809)	-	(809)
Kellet (Active Friends)	24,001	(27,032)	-	(3,031)
AA Dementia MCST	19,026	(17,257)	-	1,769
Crisis - Covid 19	17,795	(2,977)	-	14,818
Loneliness & Isolation Task Force	-	(36,059)	-	(36,059)
Better Mental Health	24,350	(19,791)	-	4,559
Dementia Diagnosis Service	1,085	(1,085)	-	-
Armed Forces Covenant Fund Trust	5,541	(2,986)	-	2,555
Walking Football	5,000	(2,215)	-	2,785
Good Things Foundation	3,200	(5,046)	-	(1,846)
	<u>1,270,097</u>	<u>(1,240,980)</u>	<u>-</u>	<u>29,117</u>
TOTAL FUNDS	<u>1,659,794</u>	<u>(1,698,623)</u>	<u>8,969</u>	<u>(29,860)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General Fund	341,576	73,470	170,311	585,357
Legacy Fund	239,833	-	-	239,833
Development Fund	554,000	-	-	554,000
Property Maintenance Fund	<u>225,726</u>	<u>-</u>	<u>-</u>	<u>225,726</u>
	1,361,135	73,470	170,311	1,604,916
Restricted funds				
Information, Advice, Benefits and Energy	28,610	7,138	-	35,748
Warm Front	26,513	-	-	26,513
Keep Them Warm	10,799	-	-	10,799
Social Focus	12,111	(466)	-	11,645
Hospital Discharge	47,245	6,504	-	53,749
Fit as a Fiddle	5,832	-	-	5,832
ICT Learning Centres	5,228	-	-	5,228
Hardship Fund	4,942	-	-	4,942
Building Fund	612,473	(16,693)	-	595,780
Sustainable Homes	4,042	-	-	4,042
Essence Service	199,019	42,719	(163,975)	77,763
British Gas Winter Health	8,166	-	-	8,166
Friends & Neighbours Sunderland	1,550	-	-	1,550
MOD	1,535	1,683	-	3,218
Advocacy Sep 2017	15,653	4,917	(1,320)	19,250
Living with and beyond cancer	34,349	-	-	34,349
Meaningful Connections	(332)	2,263	(1,931)	-
Front Door	104,584	184,985	(479)	289,090
BUPA - Caring for Carers	1,082	-	-	1,082
Men in Sheds	449	(29)	(420)	-
Living Well Link Service	41,593	(34,340)	(1,702)	5,551
Hospital Discharge - Escalation (Covid 19)	26,670	(21,840)	-	4,830
Kellet (Active Friends)	2,277	3,816	-	6,093
AA Dementia MCST	(48)	-	48	-
Dementia MCST	(388)	-	388	-
Crisis - Covid 19	-	61,142	(920)	60,222
Loneliness & Isolation Task Force	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
	<u>1,193,954</u>	<u>341,799</u>	<u>(170,311)</u>	<u>1,365,442</u>
TOTAL FUNDS	<u><u>2,555,089</u></u>	<u><u>415,269</u></u>	<u><u>-</u></u>	<u><u>2,970,358</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	459,836	(484,395)	98,029	73,470
Restricted funds				
Information, Advice, Benefits and Energy	44,301	(37,163)	-	7,138
Social Focus	45,294	(45,760)	-	(466)
Hospital Discharge	40,113	(33,609)	-	6,504
Building Fund	-	(16,693)	-	(16,693)
Essence Service	402,981	(360,262)	-	42,719
MOD	1,683	-	-	1,683
Advocacy Sep 2017	71,812	(66,895)	-	4,917
Meaningful Connections	22,371	(20,108)	-	2,263
Front Door	639,388	(454,403)	-	184,985
Men in Sheds	-	(29)	-	(29)
Living Well Link Service	163,463	(197,803)	-	(34,340)
Hospital Discharge - Escalation (Covid 19)	-	(21,840)	-	(21,840)
Kellet (Active Friends)	23,833	(20,017)	-	3,816
Crisis - Covid 19	76,705	(15,563)	-	61,142
Lifestyle - National	24,941	(24,941)	-	-
Loneliness & Isolation Task Force	100,000	-	-	100,000
	<u>1,656,885</u>	<u>(1,315,086)</u>	<u>-</u>	<u>341,799</u>
TOTAL FUNDS	<u>2,116,721</u>	<u>(1,799,481)</u>	<u>98,029</u>	<u>415,269</u>

Transfers between funds

Included within transfers are amounts transferred from restricted reserves to the general fund representing capital expenditure made in accordance with the terms of the related funding. Such transfers amounted to £3,483 (2021 - £170,795 of which £160,325 relates to capital expenditure made in previous financial years).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

23. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(29,860)	415,269
Adjustments for:		
Depreciation charges	70,086	63,484
Gain on investments	(8,969)	(98,029)
Profit on disposal of fixed assets	(1,000)	(400)
Interest received	(8,524)	(2,637)
Dividends received	(11,654)	(10,778)
Decrease/(increase) in debtors	63,818	(160,282)
Increase/(decrease) in creditors	<u>321,147</u>	<u>(2,928)</u>
Net cash provided by operations	<u><u>395,044</u></u>	<u><u>203,699</u></u>

24. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	Other non-cash changes £	At 31/3/22 £
Net cash				
Cash at bank and in hand	1,351,251	418,992		1,770,243
Less: Deposits treated as liquid resources	<u>(425,000)</u>	<u>80,937</u>		<u>(344,063)</u>
	<u>926,251</u>	<u>499,929</u>		<u>1,426,180</u>
Liquid resources				
Deposits included in cash	425,000	(80,937)		344,063
Current asset investments	<u>563,234</u>	<u>(11,552)</u>	<u>8,969</u>	<u>560,651</u>
	<u>988,234</u>	<u>(92,489)</u>	<u>8,969</u>	<u>904,714</u>
Total	<u><u>1,914,485</u></u>	<u><u>407,440</u></u>	<u><u>8,969</u></u>	<u><u>2,330,894</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

25. LEGAL STATUS

The charity is incorporated under the Companies Act as a company limited by guarantee. Every Member promises, if the charity is dissolved while they remain a member or within 12 months afterwards, to pay up to £1 towards the costs of dissolution and the liabilities incurred by the charity while they were a member. The company's registered number and registered office address can be found within Reference and Administrative Details.

26. APB ETHICAL STANDARDS

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.