

**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 2023**  
**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 2023**

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## **AGE UK SUNDERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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.

#### **ACHIEVEMENT AND PERFORMANCE**

We have a team of dedicated staff and volunteers who have provided valuable support across 20 services during 2022/23, 28,831 clients were supported across all services resulting in over 82,240 contacts from older people.

Our team of 136 volunteers are a pivotal resource in ensuring the support across the City and provided approximately 16,611 hours of capacity to the organisation during 2022/23 as a collective. Calculated on the living wage this would have accumulated a total cost to AUKS of over £157,804 during this period to employ this team.

The key charitable activities and their achievements within the financial year ended 31 March 2023 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 NHS North East & North Cumbria Integrated Care Board (ICB), 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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**ACHIEVEMENT AND PERFORMANCE - continued**

**- Dementia Diagnostic Service**

Funded by NHS North East & North Cumbria Integrated Care Board (ICB), Age UK Sunderland's Dementia Diagnostic Service provides support and information regarding a dementia assessment with the Memory Protection Service (MPS) and supports individuals through the process.

Most people tell us after a diagnosis that its "better to know". Once a diagnosis is received the Essence Service can then provide ongoing dedicated support to ensure that you and your carer live well and have access to all relevant information and support services.

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

Funded by NHS North East & North Cumbria Integrated Care Board (ICB), 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 NHS North East & North Cumbria Integrated Care Board (ICB), AUUKS'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 NHS North East & North Cumbria Integrated Care Board (ICB), AUUKS'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 2022/23 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 2023**

**ACHIEVEMENT AND PERFORMANCE - continued**

**- Front Door Service Social Prescribing Service & Infrastructure**

Funded by Sunderland City Council (SCC), 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.

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.

FD 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.

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.

**- Information & Advice Service (I&AS)**

AUKS's I&AS provides a free and confidential service, which offers 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.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**ACHIEVEMENT AND PERFORMANCE - continued**

- **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. This service is a self-funded service.

- **Metcalf Dementia Day Service**

The Metcalfe dementia day service is 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. This service was suspended due to Covid restrictions and will be escalated again in 2023.

- **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.

- **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.

- **Menopause Project**

Funded by NHS North East & North Cumbria Integrated Care Board (ICB), AUKS is trailblazing in highlighting issues around menopause by implementing a ground-breaking project to provide opportunities for women to access support in relation to the impact of menopause in their private and working lives.

- **Warm Hearts, Warm City Project**

This project comprises of a number of components in order to alleviate the anxiety and stress the current energy/cost of living crisis is having on many older people across Sunderland aged 50+.

The areas of support included a hardship fund for older people that are experiencing financial hardship due to changes in circumstances and increased financial pressures during cost of living crisis, the distribution of electric blankets as a cheaper way of keeping warm as it is more economical to heat the person rather than the house, the distribution of warm home packs and free support from our Lifestyle service.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW**

The organisation forecasted a £553,856 deficit in the year 2022/23 with planned use of both restricted and unrestricted reserves. Whilst this is not an ideal position for the charity, the Trustees consider that the charity has had a good financial performance in the year ended 31 March 2023 resulting in an actual deficit of £23,789 (£530,067 positive variance) via a range of initiatives.

The balance sheet has a net assets position of £2,916,709 (2022: £2,940,498) of which £1,443,794 (2022: £1,391,076) was subject to restriction and the total income of the organisation in the financial year was £1,823,597 (2022: £1,659,794) of which £1,373,191 (2022: £1,270,097) was subject to restriction.

The Trustees would like to take this opportunity to thank AUKS senior management team, 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 20 to the accounts.

**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 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 2023 the Trustees consider the investments to have had a satisfactory performance with dividend and interest received (and reinvested) of £12,729, compared to £11,654 generated in the previous financial year. The capital value of the investments held at the end of the year was £566,783 (2022: £590,880), including cash. This represents a total decrease in value of the investment held at the year-end of 4.25% over the financial year, this was principally driven by the impact of inflation and central bank interest rates during the year (See note 16 of the financial statements).

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW - continued**

**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's day to day operations are led by a Director and senior management team of 2 members. In the financial year 2022/23 the total salary cost within the SMT band was £40,331 to £61,862, (2021/22: £39,112 to £60,000).

**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 plans for the sustainment and development of services

Plans for new service development are underway including escalation of AUKS Metcalfe Centre.

AUKS's 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 2023 equated to £27,801 of total income (2022: £58,186) and these monies support development of future activities to meet the needs of older people.

**Future Developments**

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 20 to the accounts.



## **AGE UK SUNDERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its Memorandum and Articles of Association and is a company limited by guarantee as defined by the Companies Act 2006.

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 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 2022/23 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.

#### **FUNDRAISING STANDARDS**

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 organisation has not engaged with professional fundraisers within the 202/23 Financial Year and would only work with professional fundraising organisations that meet our high standards.

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.

AUKS follows The Institute of Fundraising's "Treating Donors Fairly" guidance at all times.

## **AGE UK SUNDERLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

04199449

##### **Registered Charity number**

1086995

##### **Registered office**

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

##### **Trustees**

G Miller                                      Chair

C Harries

M Jackson

A L Lawson-McLean

C McCartney

Appointed 23 March 2023

A McDermott

Appointed 26 January 2023

R P McLachlan

F Miller

K Robinson

Appointed 14 November 2022

N L Sharp

Appointed 26 January 2023

E S Turner

Retired 28 April 2022

##### **Senior Management Team**

T T Collins                                      Director

L Abdulla                                      Operations Manager

D M Hepple                                      Finance Manager

##### **Company Secretary**

T T Collins

##### **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

##### **Investment Brokers**

Rowan Dartington, Temple Point, Radcliffe Way, Bristol, BS1 6NL

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**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 21 July 2023 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 2023 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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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](http://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 July 2023

# AGE UK SUNDERLAND

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	13,065	14,736	27,801	58,186
<b>Charitable activities</b>	4				
Core, Advice & Day Services		227,843	144,501	372,344	287,528
Independent Living		154,046	1,181,636	1,335,682	1,201,358
ActivAge		16,756	30,968	47,724	77,493
Investment income	3	<u>38,696</u>	<u>1,350</u>	<u>40,046</u>	<u>35,229</u>
<b>Total</b>		<u>450,406</u>	<u>1,373,191</u>	<u>1,823,597</u>	<u>1,659,794</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Core, Advice & Day Services		311,392	169,153	480,545	439,856
Independent Living		167,206	1,113,642	1,280,848	1,181,626
ActivAge		<u>22,799</u>	<u>33,148</u>	<u>55,947</u>	<u>77,141</u>
<b>Total</b>		<u>501,397</u>	<u>1,315,943</u>	<u>1,817,340</u>	<u>1,698,623</u>
Net gains/(losses) on investments		<u>(30,046)</u>	<u>-</u>	<u>(30,046)</u>	<u>8,969</u>
<b>NET INCOME/(EXPENDITURE)</b>		(81,037)	57,248	(23,789)	(29,860)
<b>Transfers between funds</b>	20	<u>4,530</u>	<u>(4,530)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(76,507)	52,718	(23,789)	(29,860)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,549,422</u>	<u>1,391,076</u>	<u>2,940,498</u>	<u>2,970,358</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,472,915</u></u>	<u><u>1,443,794</u></u>	<u><u>2,916,709</u></u>	<u><u>2,940,498</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 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Intangible assets	11	273	325
Tangible assets	12	763,520	829,545
Investments	13	<u>2</u>	<u>2</u>
		763,795	829,872
<b>CURRENT ASSETS</b>			
Stocks	14	225	225
Debtors	15	71,526	207,012
Investments	16	554,109	560,651
Cash at bank and in hand		<u>1,877,666</u>	<u>1,770,243</u>
		2,503,526	2,538,131
<b>CREDITORS</b>			
Amounts falling due within one year	17	(350,612)	(427,505)
		<u></u>	<u></u>
<b>NET CURRENT ASSETS</b>		<u>2,152,914</u>	<u>2,110,626</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		2,916,709	2,940,498
		<u></u>	<u></u>
<b>NET ASSETS</b>		<u>2,916,709</u>	<u>2,940,498</u>
<b>FUNDS</b>	20		
Unrestricted funds		1,472,915	1,549,422
Restricted funds		<u>1,443,794</u>	<u>1,391,076</u>
<b>TOTAL FUNDS</b>		<u>2,916,709</u>	<u>2,940,498</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 21 July 2023 and were signed on its behalf by:



G Miller - Trustee



# AGE UK SUNDERLAND

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	22	<u>125,183</u>	<u>395,044</u>
Net cash provided by operating activities		<u>125,183</u>	<u>395,044</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(5,645)	(18,186)
Sale of tangible fixed assets		-	1,000
Sale of current asset investments		162,992	(109,025)
Purchase of current asset investments		(195,900)	129,981
Interest received		8,001	8,524
Dividends received		<u>12,792</u>	<u>11,654</u>
Net cash (used in)/provided by investing activities		<u>(17,760)</u>	<u>23,948</u>
<b>Change in cash and cash equivalents in the reporting period</b>		107,423	418,992
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,770,243</u>	<u>1,351,251</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,877,666</u></u>	<u><u>1,770,243</u></u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**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.

**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.

**Fund accounting**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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**

	2023	2022
	£	£
Donations	27,801	27,455
Legacies	-	30,731
	<u>27,801</u>	<u>58,186</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	19,253	15,051
Interest receivable	8,001	8,524
Dividend received	12,792	11,654
	<u>40,046</u>	<u>35,229</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
	Activity	£	£
Contract income	Core, Advice & Day Services	66,748	45,294
Grants	Core, Advice & Day Services	90,271	143,728
Trading income	Core, Advice & Day Services	213,669	80,101
Sundry income	Core, Advice & Day Services	1,656	18,405
Contract income	Independent Living	756,221	624,345
Grants	Independent Living	424,757	413,610
Trading income	Independent Living	154,046	163,403
Sundry income	Independent Living	658	-
Grants	ActivAge	30,944	55,957
Trading income	ActivAge	16,780	21,536
		<u>1,755,750</u>	<u>1,566,379</u>

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

	2023	2022
	£	£
Sunderland City Council	407,121	426,497
The Big Lottery Fund	69,236	68,920
Age UK	10,000	59,897
Department for Transport	1,035	2,109
Good Things Foundation	496	3,200
Kellett Fund	24,207	24,001
Job Retention Scheme	-	16,586
Health and Wellbeing Fund	-	1,544
Armed Forces Covenant Fund Trust	3,958	5,541
Sport England	2,283	5,000
Sunderland Carers	10,000	-
Sunderland Safety Group	17,636	-
	<u>545,972</u>	<u>613,295</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Core, Advice & Day Services	413,354	67,191	480,545
Independent Living	1,109,947	170,901	1,280,848
ActivAge	51,459	4,488	55,947
	<u>1,574,760</u>	<u>242,580</u>	<u>1,817,340</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Core, Advice & Day Services	20,030	5,263	41,898	67,191
Independent Living	140,084	30,493	324	170,901
ActivAge	3,644	811	33	4,488
	<u>163,758</u>	<u>36,567</u>	<u>42,255</u>	<u>242,580</u>

**7. NET INCOME/(EXPENDITURE)**

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

	2023 £	2022 £
Auditors' remuneration	5,880	5,880
Depreciation - owned assets	71,670	70,034
Hire of plant and machinery	7,210	6,457
Surplus on disposal of fixed assets	-	(1,000)
Patents and licences amortisation	<u>52</u>	<u>52</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	1,206,832	1,191,635
Social security costs	73,474	69,453
Other pension costs	<u>18,084</u>	<u>18,885</u>
	<u>1,298,390</u>	<u>1,279,973</u>

During the year, key management personnel received remuneration of £168,077 (2022 - £173,791).

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

	2023	2022
All staff	<u>82</u>	<u>84</u>

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

	2023	2022
£60,001 - £70,000	1	-
£70,001 - £80,000	<u>-</u>	<u>1</u>
	<u>1</u>	<u>1</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**11. INTANGIBLE FIXED ASSETS**

	Patents and licences £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	<u>520</u>
<b>AMORTISATION</b>	
At 1 April 2022	195
Charge for year	<u>52</u>
At 31 March 2023	<u>247</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>273</u>
At 31 March 2022	<u>325</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2022	791,101	279,727	170,138
Additions	-	-	1,115
Disposals	<u>-</u>	<u>-</u>	<u>(616)</u>
At 31 March 2023	<u>791,101</u>	<u>279,727</u>	<u>170,637</u>
<b>DEPRECIATION</b>			
At 1 April 2022	334,391	61,163	117,339
Charge for year	15,822	5,126	10,611
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>(616)</u>
At 31 March 2023	<u>350,213</u>	<u>66,289</u>	<u>127,334</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>440,888</u>	<u>213,438</u>	<u>43,303</u>
At 31 March 2022	<u>456,710</u>	<u>218,564</u>	<u>52,799</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**12. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	258,739	120,522	1,620,227
Additions	-	4,530	5,645
Disposals	-	-	(616)
At 31 March 2023	<u>258,739</u>	<u>125,052</u>	<u>1,625,256</u>
<b>DEPRECIATION</b>			
At 1 April 2022	177,303	100,486	790,682
Charge for year	32,309	7,802	71,670
Eliminated on disposal	-	-	(616)
At 31 March 2023	<u>209,612</u>	<u>108,288</u>	<u>861,736</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>49,127</u>	<u>16,764</u>	<u>763,520</u>
At 31 March 2022	<u>81,436</u>	<u>20,036</u>	<u>829,545</u>

**13. FIXED ASSET INVESTMENTS**

	Shares in group undertaking £
<b>MARKET VALUE</b>	
At 1 April 2022 and 31 March 2023	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>2</u>
At 31 March 2022	<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	2023 £	2022 £
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 2023**

**13. 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 2023. 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.

**14. STOCKS**

	2023	2022
	£	£
Stocks	<u>225</u>	<u>225</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	36,986	152,782
Amounts owed by group undertakings	1,195	1,195
Other debtors	200	3,598
Prepayments and accrued income	<u>33,145</u>	<u>49,437</u>
	<u>71,526</u>	<u>207,012</u>

**16. CURRENT ASSET INVESTMENTS**

	2023	2022
	£	£
Listed investments	<u>554,109</u>	<u>560,651</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	42,874	37,251
Social security and other taxes	19,495	21,411
Other creditors	12,530	28,769
Accruals and deferred income	<u>275,713</u>	<u>340,074</u>
	<u>350,612</u>	<u>427,505</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 2022	297,302
Released to incoming resources	(202,998)
Amount deferred in year	<u>136,213</u>
Balance at 31 March 2023	<u>230,517</u>

**18. LEASING AGREEMENTS**

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

	2023	2022
	£	£
Within one year	20,333	20,645
Between one and five years	68,983	74,943
In more than five years	<u>161,575</u>	<u>175,650</u>
	<u>250,891</u>	<u>271,238</u>

**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	201,400	562,393	763,793	829,870
Investments	2	-	2	2
Current assets	1,391,608	1,111,918	2,503,526	2,538,131
Current liabilities	<u>(120,095)</u>	<u>(230,517)</u>	<u>(350,612)</u>	<u>(427,505)</u>
	<u>1,472,915</u>	<u>1,443,794</u>	<u>2,916,709</u>	<u>2,940,498</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20. MOVEMENT IN FUNDS**

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General Fund	529,863	(81,037)	4,530	453,356
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>
	1,549,422	(81,037)	4,530	1,472,915
<b>Restricted funds</b>				
Information, Advice, Benefits and Energy	36,949	(30,851)	-	6,098
Warm Front	26,513	-	-	26,513
Keep Them Warm	10,799	-	-	10,799
Social Focus	34,379	31,908	-	66,287
Hospital Discharge	57,482	27,338	(1,140)	83,680
Fit as a Fiddle	5,832	-	-	5,832
Hardship Fund	4,942	(85)	-	4,857
Building Fund	579,086	(16,693)	-	562,393
Sustainable Homes	4,042	-	-	4,042
Essence Service	131,403	63,030	(2,742)	191,691
British Gas Winter Health	8,166	-	-	8,166
Friends & Neighbours Sunderland	1,550	-	-	1,550
MOD	3,218	-	-	3,218
Advocacy Sep 2017	11,035	(5,649)	-	5,386
Living with and beyond cancer	27,224	(10,421)	-	16,803
Front Door	270,001	(15,882)	-	254,119
BUPA - Caring for Carers	1,082	-	-	1,082
Living Well Link Service	17,111	14,425	-	31,536
Hospital Discharge - Escalation (Covid 19)	4,021	(858)	-	3,163
Kellet (Active Friends)	3,062	3,220	-	6,282
AA Dementia MCST	917	(297)	-	620
Crisis - Covid 19	75,040	(1,707)	-	73,333
Loneliness & Isolation Task Force	63,941	(14,477)	-	49,464
Better Mental Health	4,559	(2,812)	-	1,747
Dementia Diagnosis Service	-	16,881	(648)	16,233
Armed Forces Covenant Fund Trust	2,555	(2,372)	-	183
Walking Football	2,785	(2,785)	-	-
Good Things Foundation	3,382	54	-	3,436
Befriending	-	3,365	-	3,365
Menopause Support Service	<u>-</u>	<u>1,916</u>	<u>-</u>	<u>1,916</u>
	<u>1,391,076</u>	<u>57,248</u>	<u>(4,530)</u>	<u>1,443,794</u>
<b>TOTAL FUNDS</b>	<u><u>2,940,498</u></u>	<u><u>(23,789)</u></u>	<u><u>-</u></u>	<u><u>2,916,709</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20. 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 £
<b>Unrestricted funds</b>				
General Fund	450,406	(501,397)	(30,046)	(81,037)
<b>Restricted funds</b>				
Information, Advice, Benefits and Energy	7,031	(37,882)	-	(30,851)
Social Focus	46,064	(14,156)	-	31,908
Hospital Discharge	146,431	(119,093)	-	27,338
Hardship Fund	-	(85)	-	(85)
Building Fund	-	(16,693)	-	(16,693)
Essence Service	402,333	(339,303)	-	63,030
Advocacy Sep 2017	69,561	(75,210)	-	(5,649)
Living with and beyond cancer	-	(10,421)	-	(10,421)
Front Door	407,824	(423,706)	-	(15,882)
Living Well Link Service	166,191	(151,766)	-	14,425
Hospital Discharge - Escalation (Covid 19)	-	(858)	-	(858)
Kellet (Active Friends)	24,207	(20,987)	-	3,220
AA Dementia MCST	-	(297)	-	(297)
Crisis - Covid 19	-	(1,707)	-	(1,707)
Loneliness & Isolation Task Force	-	(14,477)	-	(14,477)
Better Mental Health	4,869	(7,681)	-	(2,812)
Dementia Diagnosis Service	45,582	(28,701)	-	16,881
Armed Forces Covenant Fund Trust	3,958	(6,330)	-	(2,372)
Walking Football	2,307	(5,092)	-	(2,785)
Good Things Foundation	496	(442)	-	54
Befriending	10,000	(6,635)	-	3,365
Menopause Support Service	18,701	(16,785)	-	1,916
Cost of Living Crisis	17,636	(17,636)	-	-
	<u>1,373,191</u>	<u>(1,315,943)</u>	<u>-</u>	<u>57,248</u>
<b>TOTAL FUNDS</b>	<u>1,823,597</u>	<u>(1,817,340)</u>	<u>(30,046)</u>	<u>(23,789)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
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	<u>225,726</u>	<u>-</u>	<u>-</u>	<u>225,726</u>
	1,604,916	(58,977)	3,483	1,549,422
<b>Restricted funds</b>				
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	<u>-</u>	<u>(1,846)</u>	<u>5,228</u>	<u>3,382</u>
	<u>1,365,442</u>	<u>29,117</u>	<u>(3,483)</u>	<u>1,391,076</u>
<b>TOTAL FUNDS</b>	<u><u>2,970,358</u></u>	<u><u>(29,860)</u></u>	<u><u>-</u></u>	<u><u>2,940,498</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**20. 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 £
<b>Unrestricted funds</b>				
General Fund	389,697	(457,643)	8,969	(58,977)
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>1,659,794</u>	<u>(1,698,623)</u>	<u>8,969</u>	<u>(29,860)</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 2023**

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**22. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(23,789)	(29,860)
<b>Adjustments for:</b>		
Depreciation charges	71,722	70,086
Losses/(gain) on investments	30,046	(8,969)
Profit on disposal of fixed assets	-	(1,000)
Interest received	(8,001)	(8,524)
Dividends received	(12,792)	(11,654)
Decrease in debtors	135,486	63,818
(Decrease)/increase in creditors	(67,489)	321,147
<b>Net cash provided by operations</b>	<u>125,183</u>	<u>395,044</u>

**23. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/22 £	Cash flow £	Other non-cash changes £	At 31/3/23 £
<b>Net cash</b>				
Cash at bank and in hand	1,770,243	107,423		1,877,666
Less: Deposits treated as liquid resources	<u>(344,063)</u>	<u>(4,425)</u>		<u>(348,488)</u>
	<u>1,426,180</u>	<u>102,998</u>		<u>1,529,178</u>
<b>Liquid resources</b>				
Deposits included in cash	344,063	4,425		348,488
Current asset investments	<u>560,651</u>	<u>23,504</u>	<u>(30,046)</u>	<u>554,109</u>
	<u>904,714</u>	<u>27,929</u>	<u>(30,046)</u>	<u>902,597</u>
<b>Total</b>	<u>2,330,894</u>	<u>130,927</u>	<u>(30,046)</u>	<u>2,431,775</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**24. 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.

**25. 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.