

SILVERLINE MEMORIES CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2021

Charity Number 1163582

SILVERLINE MEMORIES CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2021

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 December 2021.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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)

1. Objectives and Activities

Our charity's purposes as set out in the constitution are to relieve persons who have been diagnosed with dementia and their families and carers in the North East of England by the provision of social and leisure activities and to support to people living with the effects of dementia and the effects of caring for dementia survivors.

Objectives, strategies and activities for the year

The ongoing impact of the Covid-19 Pandemic continued to push our members further from vital connection, stimulation & human contact. The impact this has had on their mental health, escalating the symptoms of their dementia with the real possibility of long-lasting effects, has been heart breaking. At a time when social isolation, loneliness & confusion is heightened, we have worked to ensure that our members have been able to access our support and maintain as much of a connection to each other as possible.

We took the decision to continue with our Digital by Default approach, continuing to grow and develop the online provision of groups and activities, including our Dementia Café and Carers Support Group, Friday quiz, Singing for the Brain, Art Clubs, Early Onset Peer Support Group and Life Story working groups. We also continued to provide targeted individual support including Bereavement Support, Welfare and Benefits, Moving into Care and Financial guidance. We introduced a Telephone Befriending Service for those unable to use Digital Technology. We were shortlisted for the Digital Leader of the Year award for our work on Digital Inclusion for People with Dementia, and our CEO wrote blogs on our work in this area. Our CEO also wrote a blog for the British Institute of Human Rights about why the Human Rights Act is so important for people living with Dementia.

We continued to deliver Gift Boxes to boost service user's spirits and let them know that we were still there for them despite the challenges of Covid. This was complemented with a shopping and prescription delivery service.

There was also need of support for families as they experienced bereavement or planned/unplanned moves into long term care facilities during this time.

2. Public Benefit Statement

Silverline Memories was founded in December 2013 in order to provide “places to go and things to do” for people living with Dementia. In normal operating times, we facilitate an average of twenty social opportunities each month. We firmly believe that life should not stop following a diagnosis of dementia and that despite the media portrayal there is still much joy to be found and a fully and active life to be lived. We recognise that it is not just the person with the diagnosis who is “living with dementia” but everyone who loves and cares for that person, and we therefore welcome everyone who is affected by a diagnosis. We provide specialist support to Carers of people with dementia, as their needs are just as important. Silverline Memories is open to anyone requiring our support regardless of where they live.

3. Policy on Grant Making

We do not provide grants

4. Contribution by Volunteers

As in 2020, Volunteers of Silverline Memories contribute on average 80 hours per calendar month to the running of our activities. This has remained unchanged despite the Pandemic, but the activities of volunteers has adapted to meet the needs of the people using our service.

5. Achievements and Performance

Evaluation and outputs

We saw a 37% increase in demand during the past year. We are now supporting 80 individuals.

We have provided:

203 hours of online group activities
Delivered 186 welfare packs including morale-boosting items.
Delivered 7 bags of shopping
Made 650 befriending telephone calls
Provided bereavement support to four families

Worked alongside other organisations to provide collaborative support, including AgeUK, Alzheimer’s Society, Newcastle Carers and the British Institute of Human Rights. We also contribute to several cross sector working groups to improve services for people with Dementia.

We published our Life Story Book and Quiz Book, both available to buy on Amazon to provide an additional income stream.

6. Fundraising

Five people undertook the Great North Run for Silverline Memories in 2021, but no other fundraising activities were possible. Our income has been grant funding and individual donations.

7. Investments

None

8. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £57,005 (2020: £63,334) of which £20,090 was restricted (2020: £53,910) and expenditure of £67,440 (2020: £68,807) of which £34,306 was restricted (2020: £50,254). There was an operating deficit of £10,435 (2020: surplus £4,527) of which a deficit of £14,216 was restricted (2020: surplus £3,656).

At 31 December 2021 the Charity had net assets of £40,945 (2020: £51,380) of which £29,400 was restricted (2020: £43,616).

Reserves policy/Going concern

The Trustees consider the level of reserves, £11,021 (2020: deficit £227), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

9. Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and beneficiaries. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

10. Plans for future periods

We plan to resume face-to-face activities in 2022, assuming it is safe to do so.

Several new income generation initiatives are also planned for 2022. These include:

Moving to a central base from which all activities can be delivered, saving on rent.

Opening a Charity Retail Shop including an EBay sister shop.

Registering with CQC to provide a paid for, enhanced, service to our users.

Divesting of the Charity mini bus which has not benefited the charity during the Pandemic but remains a financial liability.

Additional Fundraising Initiatives are also underway including a Virtual Journey, Head Shave by a Staff Member and a better support Great North Run.

11. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Silverline Memories CIO
Charity number	1163582
Registered office	The Dene Centre Castles Farm Road Newcastle upon Tyne NE3 1PH
Trustees and Members of the Board	Andrea Cheek (resigned 01.06.2021) Jane McKeough Stephanie Edwards (resigned 01.09.2021) Prof. Sue Carr Beverley Horton - Chair Ian Moses (appointed 09.08.2021) David Coulter – Treasurer (appointed 27.07.2021)
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	Santander
Solicitor	Andrew Simpson

12. Structure, governance and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

13. Related parties

The CEO is now married to the Treasurer. There is a policy within the constitution, Conflict of interest and conflict of loyalty, ensure the safe and correct governance and to manage the conflict of interest. The CEO is also related to one volunteer. Funders have been made aware and are comfortable with the safeguards in place.

14. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 22.06.2022 and signed on their behalf by:

B Horton
Chair

SILVERLINE MEMORIES CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2021

I report on the financial statements of Silverline Memories CIO for the year ended 31 December 2021, which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 22.06.2022

SILVERLINE MEMORIES CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<u>Income from:</u>					
Donations and legacies	6	10,319	-	10,319	4,711
Charitable activities					
Grants and contracts	7	26,160	19,590	45,750	55,889
Other trading activities	8	436	500	936	2,734
Total income		36,915	20,090	57,005	63,334
<u>Expenditure on:</u>					
Raising funds	9	902	-	902	250
Charitable activities					
Operation of the charity	10	32,232	34,306	66,538	58,557
Total expenditure		33,134	34,306	67,440	58,807
Net income/(expenditure) and net movement of funds		3,781	(14,216)	(10,435)	4,527
<u>Reconciliation of funds</u>					
Total funds brought forward		7,764	43,616	51,380	46,853
Total funds carried forward		11,545	29,400	40,945	51,380

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 19 form an integral part of these accounts.

BALANCE SHEET

As at 31 December 2021

	Notes	£	Total 2021 £	£	Total 2020 £
<u>Fixed assets</u>					
Tangible assets	17		524		7,991
<i>Total fixed assets</i>			524		7,991
<u>Current assets</u>					
Debtors	18	-		1,600	
Cash at bank and in hand	19	44,535		44,011	
<i>Total current assets</i>		44,535		45,611	
Creditors: amounts falling due within one year	20	(4,114)		(2,222)	
<i>Net current assets</i>			40,421		43,389
<i>Total net assets or liabilities</i>			40,945		51,380
<u>Funds of the charity</u>					
Unrestricted income funds			11,545		7,764
Restricted income funds			29,400		43,616
<i>Total funds</i>			40,945		51,380

The notes on pages 10 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on: 22.06.2022

and are signed on its behalf by: B Horton
Chair

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Silverline Memories CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £11,545 and the reserves are under review.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021. It should be noted that the debtors will be received and the creditors will be paid when the payments are falling due. No other significant events affecting the Charity since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Office equipment	Straight line at 15%
New office equipment from 2020	Straight line at 33%
Fixtures and fittings	Straight line at 20%
Vehicle	Straight line at 20%

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
6 Donations and legacies				
Donations and gifts	10,319	-	10,319	4,711
	<u>10,319</u>	<u>-</u>	<u>10,319</u>	<u>4,711</u>
7 Charitable activities				
<u>Income from grants</u>				
National Lottery A4A	-	10,000	10,000	9,768
Lottery Fund	-	-	-	1,920
Connected Voice - Citylife	-	-	-	500
Community Foundation - PPE	-	-	-	2,500
Neighbourhood Community Fund	-	-	-	400
Community Foundation - Day trips	-	-	-	3,000
R W Mann	-	-	-	1,000
Allan Lane Foundation	-	-	-	6,000
Community Foundation	-	-	-	1,484
Tyneside Rotary Charity Fund	-	-	-	250
The Ashley Scriven	-	-	-	245
Sir James Knott	5,000	-	5,000	-
ASDA - Coming back together event	-	590	590	-
Rothley Trust	-	750	750	-
Edward Gosling - CEO Salary	-	-	-	2,500
Covid-19 Response Fund	-	-	-	5,322
Ballinger	20,000	-	20,000	20,000
DWF Charitable Foundation	-	3,000	3,000	-
The neighbourly B&Q Foundation	-	5,000	5,000	-
Alpkit Foundation	-	250	250	-
Community Foundation - Gateshead Café	-	-	-	1,000
Community Foundation	1,160	-	1,160	-
	<u>26,160</u>	<u>19,590</u>	<u>45,750</u>	<u>55,889</u>
8 Other trading activities				
Trips	310	-	310	740
Other income	126	500	626	1,994
	<u>436</u>	<u>500</u>	<u>936</u>	<u>2,734</u>

Income was £57,005 (2020: £63,334) of which £36,915 was unrestricted or designated (2020: £9,424) and £20,090 was restricted (2020: £53,910)

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
9 Raising funds				
Staging fundraising events	902	-	902	250
	<u>902</u>	<u>-</u>	<u>902</u>	<u>250</u>

10 Charitable activities

Direct costs

Events and trips	743	100	843	2,827
Wages	-	8,380	8,380	2,744
Pension costs	1,960	-	1,960	1,749
Volunteers	-	25	25	19
Staff expenses	244	-	244	-
CEO salary	19,156	10,371	29,527	23,475
Dementia cafes	-	1,727	1,727	1,366
Carers support group	-	940	940	530
Memory bus	355	1,298	1,653	938
Community Foundation Grant refund	1,143	-	1,143	-

Support costs

Rent	-	2,361	2,361	3,080
Office	1,882	201	2,083	3,556
Advertising	149	-	149	301
Depreciation	756	6,711	7,467	7,532
Equipment and resources	98	-	98	893
Stationery	583	-	583	270
Telephone	736	-	736	1,387
Insurance	-	-	-	555
IT	1,340	2,175	3,515	3,537
Payroll fees	191	-	191	299
Bank charges	129	-	129	147
Other expenses	2,071	17	2,088	2,341
	<u>31,536</u>	<u>34,306</u>	<u>65,842</u>	<u>57,861</u>

Governance costs

Independent examiner's fees for reporting on the accounts	696	-	696	696
	<u>696</u>	<u>-</u>	<u>696</u>	<u>696</u>

Expenditure on charitable activities was £67,440 (2020: £58,807) of which £33,134 was unrestricted or designated (2020: £8,553) and £34,306 was restricted (2020: £50,254)

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

11 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	696	696
	696	696

12 Analysis of staff costs and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	37,907	26,219
Pension costs (defined contribution pension plan)	1,960	1,749
	39,867	27,968

No employee received remuneration above £60,000 (2020: nil)

The key management personnel of the charity, comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £31,487 (2020: £27,968).

13 Staff numbers

The average monthly head count was 6 staff (2020: 6 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2021 Number	2020 Number
The parts of the charity in which the employee's work		
Charitable activities	0.5	0.5
Governance	1.0	1.0
	1.5	1.5

14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

CEO of Silverline Memories CIO is on the board of Voluntary Organisations Network North East (VONNE).

David Coulter, Treasurer of silver;ine Memories CIO is married to the CEO of Silverline memories CIO. There is a policy within the constitution, Conflict of interest and conflict of loyalty, to ensure the safe and correct governance and, to follow this policy. The CEO is also related to one volunteer.

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

15 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £1,960 (2020: £1,749). There was £0 outstanding as at 31 December 2021 (2020: £0)

16 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

17 Tangible fixed assets

	Office equipment £	Fixtures and fittings £	Vehicle £	Total £
Cost				
Balance brought forward	2,756	1,339	33,568	37,663
Additions	-	-	-	-
Disposals	-	-	-	-
Balance carried forward	2,756	1,339	33,568	37,663
Depreciation				
Basis	SL	SL	SL	
Rate	15%	20%	20%	
Balance brought forward	1,713	1,103	26,856	29,672
Depreciation charge for year	554	201	6,712	7,467
Disposals	-	-	-	-
Balance carried forward	2,267	1,304	33,568	37,139
Net book value				
Brought forward	1,043	236	6,712	7,991
Carried forward	489	35	-	524

18 Debtors and prepayments (receivable within 1 year)

	2021 £	2020 £
Other debtors	-	1,600
	-	1,600

19 Cash at bank and in hand

	2021 £	2020 £
Cash at bank	44,445	43,921
Cash in hand	90	90
	44,535	44,011

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

20 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Accruals		
Independent examination of accounts	1,392	696
Other accruals	2,722	1,526
	4,114	2,222

21 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021. It should be noted that the debtors will be received and the creditors will be paid when the payments are falling due. No other significant events affecting the Charity since the year end.

22 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 31 December 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	7,764	36,915	(33,134)	-	11,545
Totals	7,764	36,915	(33,134)	-	11,545

For the year ended 31 December 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	2,105	9,424	(8,553)	4,788	7,764
Totals	2,105	9,424	(8,553)	4,788	7,764

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Analysis of movement in restricted funds

For the year ended 31 December 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Community Foundation - Day trips	963	-	(963)	-	-
Lottery Fund	1,920	-	(100)	-	1,820
Connected Voice - Citylife	462	-	(462)	-	-
Community Foundation - PPE	250	-	(11)	-	239
Covid-19 Response Fund	3,684	-	(2,162)	-	1,522
Allen Lane Foundation	6,000	-	(6,000)	-	-
R W Mann	1,000	-	(1,000)	-	-
Neighbourhood Community Fund	400	-	(187)	-	213
Memory bus	1,298	-	(1,298)	-	-
Memory bus - fixed asset	6,711	-	(6,711)	-	-
Ballinger	6,101	-	(6,101)	-	-
Dementia cafes	1,839	-	(1,627)	-	212
National Lottery A4A	5,476	10,000	(4,846)	-	10,630
Hub	7,512	5,250	(1,788)	-	10,974
ASDA - Coming back together events	-	590	(300)	-	290
DWF Charitable Foundation	-	3,000	-	-	3,000
Local Giving - Doodle Art	-	500	-	-	500
Rothely Trust	-	750	(750)	-	-
Totals	43,616	20,090	(34,306)	-	29,400

For the year ended 31 December 2020

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Community Foundation - Day trips	-	3,000	(2,037)	-	963
Lottery Fund	-	1,920	-	-	1,920
Connected Voice - Citylife	-	500	(38)	-	462
Community Foundation - PPE	-	2,500	(2,250)	-	250
Covid-19 Response Fund	-	5,322	(1,638)	-	3,684
Allen Lane Foundation	-	6,000	-	-	6,000
R W Mann	-	1,000	-	-	1,000
Neighbourhood Community Fund	-	400	-	-	400
Crisis	799	-	-	(799)	-
Memory bus	3,994	-	(2,696)	-	1,298
Memory bus - fixed asset	13,425	-	(6,714)	-	6,711
CEO Salary	150	2,500	(2,650)	-	-
Ballinger	6,713	20,000	(20,612)	-	6,101
Dementia cafes	1,659	1,000	(820)	-	1,839
Balances carried forward	26,740	44,142	(39,455)	(799)	30,628

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

For the year ended 31 December 2020 (continued)

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Balances brought forward	26,740	44,142	(39,455)	(799)	30,628
Tea dance	846	-	-	(846)	-
Awards for all - Carers	1,139	9,768	(5,431)	-	5,476
Gateshead Thrive Fund	2,000	-	-	(2,000)	-
Hub	12,880	-	(5,368)	-	7,512
Respite	1,143	-	-	(1,143)	-
Totals	44,748	53,910	(50,254)	(4,788)	43,616

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Community Foundation - Day trips	Day Trips - Digital Inclusion (Website rebuild) COVID
Lottery Fund	Seated exercise groups
Connected Voice - Citylife	Forum/Covid-19 Costs
Community Foundation - PPE	Funds to supply Covid-19 PPE equipment.
Covid-19 Response Fund	Funds to help with Covid-19 effects.
Allen Lane Foundation	Contribution to CEO salary.
R W Mann	Office support/operational support.
Neighbourhood Community Fund	Funds to help with Covid-19 effects.
Crisis	Fund to support service users during periods of crisis.
Memory bus	Funds to purchase and set up a bus for trips.
CEO Salary	Contribution to CEO Salary.
Ballinger	Office costs and operational manager salary.
Operational support	Funding towards operational support costs.
Dementia cafes	Contribution to delivery of weekly dementia cafes.
Tea dances	Contribution to delivery of twice monthly tea dance.
Awards for all - Carers	Funds for the support and costs of carers.
Gateshead Thrive Fund	Provision for a new café in Gateshead.
Hub	Funds for a new drop in centre.
ASDA - Coming back together events	Coming back together events.
Big Lottery - Awards for all	To cover costs of salaries and related costs.
DWF Charitable Foundation	Seated exercise groups.
Local Giving - Doodle Art	Doodle Art.
Rothely Trust	Purchase of I-Pad.
Respite	To provide a residential weekend respite for carers and those whom they care for.

23 Capital commitments

As at 31 December 2021, the charity had no capital commitments (2020 -£nil)

SILVERLINE MEMORIES CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

24 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Tangible fixed assets	(6,188)	6,712	524	7,991
Cash at bank and in hand	15,135	29,400	44,535	44,010
Other net current assets/(liabilities)	(4,114)	-	(4,114)	(622)
	<u>4,833</u>	<u>36,112</u>	<u>40,945</u>	<u>51,379</u>

25 Guarantee

There have been no guarantees given by the charity at 31 December 2021.

26 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 December 2021.

28 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 16 December 2016 as a body corporate under part 11 of the Charities Act 2011.