

REGISTERED COMPANY NUMBER: 05004789 (England and Wales)
REGISTERED CHARITY NUMBER: 1103022

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
AGE CONCERN WIGAN BOROUGH
(A COMPANY LIMITED BY GUARANTEE)**

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

AGE CONCERN WIGAN BOROUGH

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for the Year Ended 31 March 2022**

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AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Charity's objectives and aims are to improve the welfare of the elderly in the Wigan District by providing a range of services that meets their specific needs.

The Charities Act 2011 requires charities to report on how their aims meet the public benefit test contained in the Act.

The Trustees have considered this guidance.

There are two key principles of public benefit.

Principle 1: There must be an identifiable benefit or benefits.

Principle 2: Benefit must be to the public, or section of the public.

The Memorandum of Association of Age Concern Wigan Borough identifies the objectives as;

'To promote the relief of elderly persons in any manner which now or hereafter may be deemed by law to be charitable in and around the Metropolitan Borough of Wigan'.

CHIEF OFFICER'S REPORT

Structure, Governance and Management

The Board directs the policies and general management of the Charity's activities and meet a minimum of six times per year. The Finance Audit and Risk Committee is a sub-committee of the Board and reviews the management accounts and key performance indicators (KPIs), bringing any significant matters of performance, including unplanned/planned overspend to the attention of the Board of Trustees. The Board delegate responsibility for the delivery of policy and general management to The Chief Executive Officer (CEO) Bryonie Shaw.

Our Mission, Principles and Approach

Age UK Wigan Borough provides high quality services designed to offer support to older people across the Borough. In doing this we help older people live their lives as they would choose.

- We believe that discrimination is demeaning to the individual older person and challenges our vision of a fairer and socially responsible society;
- We recognise that older people are all different with their own needs and choices;
- We will endeavour to treat people fairly;
- We will listen to older people when they tell us about their experiences of our organisation.

As an organisation, we are:

- Proactive;
- Outcome focussed;
- Price sensitive, ensuring that we deliver value for money, controlling our operating costs and identifying our unit costs;
- Have a 'can do' approach;
- Have rigorous governance procedures;
- Put quality and service user experience at the centre of what we do;
- Sustain a partnership approach to working with the statutory sector.

General Trading Environment

The COVID-19 pandemic continued to provide challenges to the work of Age UK Wigan Borough throughout the year as we saw restrictions imposed to manage the impact of the virus. John McArdle, our Chief Officer of 15 years left the organisation in July 2021 and the Board of Trustees put interim arrangements in place until September 2021, when Bryonie Shaw was appointed as our new Chief Executive Officer.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

Throughout the trading year, our services needed to be agile and responsive to the immediate and direct needs of older people. This primarily focussed on continuing to support older people at home through our Support at Home service, providing both home help and handyperson services. Our customers hugely welcomed the re-opening of our face-to-face Bright Days social inclusion activities programme from July 2021 and the number of attendees grew quickly towards pre-pandemic levels by the end of the trading year. We continued to provide essential Information and Advice services via the telephone, supporting those residents most in need of financial help and support.

We closed our Advocacy service in October 2021, due to The National Lottery Fund RC North West Region grant coming to an end and we were unable to source alternative funding streams. As a result, one staff member was made redundant and another took up an administrative role with the Information and Advice team.

Throughout 2021-22, we experienced a steady increase in demand for our services across the board. We were delighted to be awarded a further contract from Wigan Council in November 2021, to provide the much-needed handyperson services across the Borough.

Our home help and handyperson services experienced the largest impact of the pandemic and regretfully we needed to apply to HMRC for the Furlough Job retention scheme during 2020 for staff within these projects. This also impacted on our ability to generate unrestricted income via these charged for services. After two months, Age UK Wigan Borough Limited was in a position to resume home based services within safe government guidelines, many older people temporarily disengaged from these services pending vaccination and a more optimistic outlook. However, from the Autumn of 2021 we started to see the demand increase and have been able to grow the service accordingly during the year.

Supporting our Staff and Volunteers

We had an average of 47 staff members and 26 volunteers supporting us throughout the year. Our staff and volunteers undertake mandatory training each year and through the pandemic the majority of this was completed via e-learning. The well-being of our staff and volunteers is very important to us and we completed an all staff survey in August 2021, gathering feedback on a range of areas concerning staff. As a result of feedback received, we set up a staff consultation group that meets quarterly and also incorporated concerns over pay and benefits into our 2022-23 business and budget planning processes.

The Charity has a comprehensive staff handbook and volunteer policy, we have an employee assist programme, occupational health service and a reward programme for staff and volunteers to access. Trustees award one additional leave date for the whole staff team each year.

Volunteers who supported us throughout the year, were primarily involved answering our general enquiries telephone number. We have seen a significant reduction in volunteer hours, compared to the pre-pandemic years. We undertook an exercise in the last quarter of the year contacting all those registered volunteers to check what areas they were interested in. We know volunteers are key to supporting and delivering some of our services and we wanted to see if they would like to return offering support, information and guidance.

To continue to develop volunteer roles, offer more flexibility and offer opportunities to improve our profile we have identified the recruitment and retention of volunteers as a key project going forward.

Quality Assurance and Impact

The organisation was successfully re-assessed against the Age UK IAQP (Information and Advice Quality Programme) in 2020, which we retain for three years. This, along with other quality standards previously achieved with Investors in People (IIP), indicates our on-going commitment to providing consistently high-quality services across our organisation.

During the year 98% per cent of respondents to our quality surveys said they would recommend our services to friends and family. We supported 3,158 individual older people with a range of services, secured a total of £1,618,907 benefit entitlement in the year for local residents and provided advice to 1,094 local older people, despite the restrictions placed upon us due to COVID-19 regulations.

We brought an additional £135,376 into Wigan Borough from external funding sources. We completed 9,541 visits to help with shopping, cleaning and other support by our home help service and our handyperson service received 1,654 referrals received and we carried out 1,281 repairs and alterations to improve people's living conditions and helping them remain independent at home. We made 428 referrals or signposts to 95 different organisations and/or services across Wigan Borough or to national providers.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

We ask our customers for feedback on the impact we have made in their lives. This confirms, as a result of contacting Age UK Wigan Borough and receiving one of our services, 31% of people feel less lonely, 43% of people are more positive, 34% feel safer at home and 54% find it easier to manage around the house.

Age UK Wigan Borough Activities

Charged for services and products

Despite the impact of COVID-19 restrictions, we have continued to see an increase in referrals to our home help service. We were also successful in our bid to deliver the handyperson service on behalf of Wigan Council and entered a 2-year contract in November 2021 (with option to extend by a further 1 year plus 1 year).

As a result, we reviewed both of these services and developed a new business plan, bringing the back-office functions together into an over-arching Support at Home Service. A new structure was developed and Trustees agreed developing this service is a priority enabling the use reserves to support the changes identified and develop the income opportunities the new approach presented. During 2021-22 we saw demand steadily increase and have undertaken a review of our charging to ensure we are competitive, whilst meeting our whole service delivery costs.

Feedback from our customers, highlights they face a range of issues and challenges for which they would value additional support. This includes but not exclusively gardening, decorating and support to cook independently. Along with the handyperson service, this offers an opportunity to develop and grow our charged for activities, generating valuable income for the organisation as well as delivering vital support to enable local older people to remain at home and live independently.

Where customers have need of our charged services, but have financial concerns we are able to refer them to our Information and Advice service. The service has been successful in supporting customers to access additional benefits they are entitled to, providing the ability to pay for much needed services, helping them remain independent at home. We are proud our home help and handyperson services provide a much-needed resource to local older people, our team are dedicated to going the extra mile and the feedback we receive confirms 97.5% of our customers would recommend the handyperson service to family and friends and 95% said they would use the service again.

Information & Advice

Our Information & Advice Service is delivered as a sub-contract with Citizens Advice Wigan Borough (CAWB) and commissioned by Wigan Council. Partnership working is often at the centre of how we deliver services and working collaboratively with CAWB has proved to be a successful approach to delivering much needed benefit advice, our service secured over £1.6 million of benefits during the year to older households across the Borough. We have been able to compliment the service by attracting additional funding from the Warm Homes Funding provided by Age UK totalling £11,284.

This service also supports our general enquiries telephone number, wholly staffed by volunteers. Our volunteers provide invaluable support to our Charity and older people across Wigan Borough, who call us with a wide range of queries. We train our volunteers to assist people calling us for help and they also signpost to our internal services or external voluntary and statutory services in Wigan or at a national level. The majority of our volunteers are older people and well versed in understanding the needs of our customers, often being able to relate to specific issues due to their own lived experiences.

Sadly, our Advocacy Service closed in 2021, due to the expiry of The National Lottery grant, which had supported Age UK Wigan Borough Advocacy Service from June 2016 to October 2021. Overall, the project supported 898 people, 55% of support was for financial matters such as benefit appeals, debt crises etc. and 35% was in the areas of health, social care and housing. We aim to re-introduce support for customers on benefit appeals and tribunals in the future, as this was a much-needed service, the re-introduction will be dependent on successful grant applications.

Bright Days Programme

At the beginning of the year we were predominately providing a remote activities programme. This included telephone and Zoom quizzes, bingo activities and the team also kept in contact via telephone with those struggling with isolation.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

From July 2021, we let prior customers and older residents know we were opening our face to face programme again and after a cautious start we started seeing people coming back in numbers. By Autumn we were running at about 80% of the pre-pandemic levels, but with the onset of the Omicron variant of COVID, we saw numbers drop again over the Winter and only these only started picking up again in the Spring of 2022.

Our programme is supported by both staff and volunteers and groups range in size from 15 to 50. Our most popular group is the Silver Choir, where we regularly see 40-50 members join our choirmaster, from the Wigan music service, singing a wide variety of musical styles. The Silver Choir performed two Christmas concerts in December 2021 in Wigan and Leigh. Our successful activities programme included men and women's walking football, funded by Age UK, the FA and Sport England. In partnership with the Wigan Council Be Well team we delivered several successful sessions, providing training and equipment to support groups to continue once the funding ends.

We continued to provide some telephone and online activities for those residents who still find it difficult to get out and we have plans to expand our programme in the coming year. As this was our last year of The National Lottery Fund RC North West Region grant supporting our Bright Days programme, we will be aiming to source alternative funding streams enabling us to continue with this much supported and needed service.

Priorities for the immediate future

Trustees made the decision to start the process to vacate our office in Pennyhurst Mill and provided notice to our landlord in December 2021 of our intention to move during 2022. The decision was made following a review of our actual costs for the full repairing lease, which was agreed as unsustainable for the longer term. Age UK vacated the re-cycled furniture service they provided from the warehouse in Pennyhurst Mill at the end March 2022, leaving us to bear the full amount of the lease. Alternative more affordable office accommodation was sought and we agreed to share an office with Groundwork CLM in Wigan and arrangements were put in place to move in June 2022.

Trustees developed and approved our new business plan for 2022-23 to cement excellent provision of services and growth through developing a new longer term organisational plan and sustainable approach to funding. The plan includes:

- Diversify our income stream with focus on developing and new fundraising & Publicity strategy, supported by a new dedicated role.
- Explore developing the Support at Home service as a Social Enterprise business to source additional business planning support and funding with the aim of community wealth building
- Strengthen our approach to volunteers, clearing identifying the roles available and our priority to engage in direct support provision for older residents in the borough. This may be through activities provided by Bright Days or being involved in our wider fundraising plans ensuring we attract greater funding to support the charities sustainability plans.
- Strengthen approach to value for money actively managing our overheads:
- Review our on-going central costs, following our office move to reduce underlying financial commitments.
- Review how we procure services including HR/Financial Management/IT etc.
- Develop a new IT strategy to ensure we provide the right tools and flexibility, where appropriate for our staff teams.
- Undertake a pay and benefit review, so we are able to attract the right skills and people into the charity.

Trustees recognised the need to refresh our reserves approach, enabling an approach to develop new growth opportunities alongside the use of reserves to support the management and mitigation of our identified risks. A review of our risk policy is underway ensuring a strong approach to good governance and risk management throughout the organisation.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRATEGIC REPORT

Financial position

The trustees report a net (loss)/surplus for the charity of (£105,826) (2021: surplus of £159) arising from both unrestricted and restricted funds, and has a healthy net assets figure of £1,037,001, mainly comprising cash at bank.

Income

Total income for 2022 was £641,284 (2021 - £749,155) representing a decrease of 14.4%. The main reasons for the reduction are the ending of some grant funding for Advocacy and Housing and Care options, also no one off grants support from Age UK, received during the Pandemic.

Bright Days fund was supported by the Lottery Fund for the year under review, however this left a shortfall which the Trustees have agreed to support through unrestricted funds. This amounted to £30,122.

As always, Trustees and Senior Officers continue to seek new sources of income given the changes in funding over the recent years, however this still remains a very competitive market.

Trustees and Senior Officers continue to seek new sources of income given the changes in Council funding over the recent years.

Expenditure

Whilst the charity has seen a reduction in income overall, there has also been a reduction of £41,886 in expenditure. Ignoring the estimated dilapidations provision for the moment, which is £40,000, charity expenditure reduced from £748,996 in 2021 to £747,110 in 2022.

This is linked to wages and overhead costs for funding streams that have ceased.

Reserves policy

The organisation holds sufficient reserves to be able to manage reduced income streams, as well as ensuring that it retains sufficient designated reserves for any liabilities arising from building lease costs and staff costs. The value of the designated funds within unrestricted funds stand at £410,000 as at 31st March 2022 (2021 - £450,000).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a Charity with the Charity Commission.

Recruitment and appointment of new trustees

The charity has a stable and well qualified board of trustees and directors, capable of exercising appropriate authority over the affairs of the organisation.

Organisational structure

The organisation became an incorporated body on 20th October 2004 when it became a charitable company limited by guarantee. A board of directors meets regularly throughout the year to administer the affairs of the charity.

A chief officer is appointed by the directors to manage the day to day operation of the charity.

The strategic direction and priorities for the organisation are determined by the directors, and subject to regular review. All policies and procedures are approved by the directors. The chief officer represents the organisation within the Age UK Network in the North West. Directors are also involved in the Council of Governors at Wroughtington, Wigan and Leigh NHS Trust.

Induction and training of new trustees and directors

New trustees and directors are inducted according to a defined policy. This includes an opportunity to meet staff and acquaint themselves with services. Extensive written guidance is also provided to help trustees and directors understand their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. There are regular opportunities for the board to consider external developments including extended board sessions and events.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The charity's wholly owned subsidiary, Age UK Wigan Borough Enterprises Limited, has not carried out any trading activities in the year.

There are well established relationships with the local authority, Wigan Borough Clinical Commissioning Group, other NHS trusts, and local third sector organisations.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees confirm that they have reviewed the major risks to which the charity is exposed and have established systems to mitigate these risks. These include:

- A duty on the Chief Officer to consider the nature and level of risk associated with new or continuing activities
- Approved policies and procedures for the organisation
- Support for training and development programmes to meet identified needs and mitigate risk
- Planning to understand and mitigate financial organisation risks associated with all activities
- Provision within the budget for risks associated with the premises
- Maintaining adequate insurance cover for all organisational activities

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05004789 (England and Wales)

Registered Charity number

1103022

Registered office

74-80 Hallgate
Wigan
Lancashire
WN1 1HP

Trustees

Chairman - B W Shepherd
Vice Chair - Dr B D Whittell (resigned 12/5/2022)
Treasurer - M T Hothersall
J W Maloney
Lady J L Smith Bsc
R W Nash (resigned 31/3/2022)
R Armstrong (appointed 12/5/2022)
R Williams (appointed 12/5/2022)

Company Secretary

J W Maloney

Senior Statutory Auditor

John B S Fairhurst BA(Hons) FCA

Auditors

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Alder Ball Healds
A1 Sovereign Business Park
Kings Croft Court
Wigan
Lancashire
WN1 3AP

Bankers

Barclays Bank PLC
6 Market Place
Wigan, Lancashire
WN1 1QS

Santander Corporate & Commercial Banking
Bridle Road
Bootle
Merseyside
L30 3GB

Subsidiary company

Age UK Wigan Borough Enterprises Limited - Company Number: 03315916

Chief Officer

Day to day management of the charity was delegated to Bryonie Shaw from the Autumn of 2021 and prior to that date by Sarah Shannon and Bernadette Ashcroft.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Age Concern Wigan Borough 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.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22/09/2022 and signed on the board's behalf by:


.....
JW Maloney - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE CONCERN WIGAN BOROUGH

Opinion

We have audited the financial statements of Age Concern Wigan Borough (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE CONCERN WIGAN BOROUGH**

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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal 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 CONCERN WIGAN BOROUGH**

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the company through discussions with trustees and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, Charities Act, tax legislation, employment legislation and Health and Safety regulations.
- we enquired of the trustees and reviewed correspondence with HMRC for evidence of non-compliance with laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.
- we assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
 - making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
 - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- we enquired of the trustees about actual and potential litigation and claims.

Due to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE CONCERN WIGAN BOROUGH**

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.

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB



Date: 22/9/22

AGE CONCERN WIGAN BOROUGH

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	3,900	-	3,900	42,502
Charitable activities					
Local authority contracts	6	127,858	-	127,858	101,769
Service level contracts		80,540	-	80,540	83,950
Grants other		28,784	89,263	118,047	228,876
Other trading activities	4	252,411	-	252,411	152,044
Investment income	5	948	-	948	2,498
Other income	7	46,675	10,905	57,580	137,516
Total		541,116	100,168	641,284	749,155
EXPENDITURE ON					
Charitable activities					
Charitable activities	8	564,894	132,367	697,261	711,906
Governance costs		37,614	12,235	49,849	37,090
Total		602,508	144,602	747,110	748,996
NET INCOME/(EXPENDITURE)		(61,392)	(44,434)	(105,826)	159
Transfers between funds	21	(23,345)	23,345	-	-
Net movement in funds		(84,737)	(21,089)	(105,826)	159
RECONCILIATION OF FUNDS					
Total funds brought forward		1,121,738	21,089	1,142,827	1,142,668
TOTAL FUNDS CARRIED FORWARD		1,037,001	-	1,037,001	1,142,827


CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

AGE CONCERN WIGAN BOROUGH
STATEMENT OF FINANCIAL POSITION
31 March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	15	3,294	6,279
Investments	16	<u>2</u>	<u>2</u>
		3,296	6,281
CURRENT ASSETS			
Debtors	17	142,956	134,556
Cash at bank and in hand		<u>959,647</u>	<u>1,064,843</u>
		1,102,603	1,199,399
CREDITORS			
Amounts falling due within one year	18	(68,898)	(62,853)
		<u>1,033,705</u>	<u>1,136,546</u>
NET CURRENT ASSETS			
		<u>1,037,001</u>	<u>1,142,827</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,037,001</u>	<u>1,142,827</u>
NET ASSETS			
		<u>1,037,001</u>	<u>1,142,827</u>
FUNDS			
Unrestricted funds	21	1,037,001	1,121,738
Restricted funds		<u>-</u>	<u>21,089</u>
TOTAL FUNDS		<u>1,037,001</u>	<u>1,142,827</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/9/22 and were signed on its behalf by:


 B W Shepherd - Trustee

AGE CONCERN WIGAN BOROUGH

STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(112,631)	(4,132)
Interest paid		<u>(931)</u>	<u>(1,113)</u>
Net cash used in operating activities		<u>(113,562)</u>	<u>(5,245)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(702)	(1,740)
Interest received		<u>948</u>	<u>2,498</u>
Net cash provided by investing activities		<u>246</u>	<u>758</u>
Cash flows from financing activities			
Intercompany loan decrease		<u>8,120</u>	<u>(94,518)</u>
Net cash provided by/(used in) financing activities		<u>8,120</u>	<u>(94,518)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>1,064,843</u>	<u>1,163,848</u>
Cash and cash equivalents at the end of the reporting period		<u>959,647</u>	<u>1,064,843</u>

The notes form part of these financial statements

AGE CONCERN WIGAN BOROUGH

NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2022

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

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(105,826)	159
Adjustments for:		
Depreciation charges	3,687	3,783
Interest received	(948)	(2,498)
Interest paid	931	1,113
Increase in debtors	(16,520)	(7,131)
Increase in creditors	<u>6,045</u>	<u>442</u>
Net cash used in operations	<u>(112,631)</u>	<u>(4,132)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	<u>1,064,843</u>	<u>(105,196)</u>	<u>959,647</u>
	<u>1,064,843</u>	<u>(105,196)</u>	<u>959,647</u>
Total	<u>1,064,843</u>	<u>(105,196)</u>	<u>959,647</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1. STATUTORY INFORMATION

Age Concern Wigan Borough is a private company, limited by guarantee, registered in England and Wales. The company's registered office can be found on page 3 of the Trustees Report.

2. 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.

Preparation of consolidated financial statements

The financial statements contain information about Age Concern Wigan Borough as an individual company and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

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.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by executor(s) of the Trust that a distribution will be made, or when a distribution is received from the estate. receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

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

The sales of services for the Handyperson services, which exclude Value Added Tax are included in Local Authority contract income and are unrestricted. This is made up of a monthly grant, recognised as the other charitable grants are, and individual invoiced jobs which are recognised on completion.

Home Help income is classed as unrestricted trading income and is recognised when a job is completed.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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.

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

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity activities. These costs have been allocated by reference to the head count by employee within the specific activity.

Operating leases

The charity classifies the lease of equipment as operating leases; the title of the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Tangible fixed assets are included at cost or valuation less depreciation and impairment.

Depreciation is provided at the following rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Short leasehold	- over the remaining term of the lease
Electrical equipment	- 20% on cost
Fixtures & fittings	- 12.5% on cost
Motor vehicles	- 33% on cost
Computer equipment	- 20 - 33% on cost

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the profit and loss.

Where an impairment loss subsequently reverses, the carrying amount of each asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

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.

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.

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.

Financial instruments

The company holds only basic financial instruments, as defined under Section 11 of FRS 102.

Trade and other debtors and prepayments are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

Financial instruments

Short term financial liabilities, including trade and other creditors, any overdrafts and related party loans, are measured at transaction price. Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due, those payable after one year should be measured at amortised cost, using the effective interest rate method.

Investments

Fixed asset investments are stated at cost less impairment, in accordance with paragraph 10.53 of the Charities SORP (FRS 102).

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid deposits.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	3,900	41,773
Gift aid	<u>-</u>	<u>729</u>
	<u>3,900</u>	<u>42,502</u>

4. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Home Help	<u>252,411</u>	<u>152,044</u>

5. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>948</u>	<u>2,498</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

6. INCOME FROM CHARITABLE ACTIVITIES

	Local authority contracts £	Service level contracts £	Grants other £	2022 Total activities £	2021 Total activities £
Local authority contracts	127,858	-	-	127,858	101,769
Service level contracts	-	80,540	-	80,540	83,950
Grant income	-	-	118,047	118,047	228,876
	<u>127,858</u>	<u>80,540</u>	<u>118,047</u>	<u>326,445</u>	<u>414,595</u>

Grant income is analysed as:

	2022 £	2021 £
Bright days	32,107	32,107
HCO Hospital	-	29,782
Eric Wright	17,500	-
Housing and care options	-	57,176
Warmer homes	11,284	-
Walking football	5,000	-
Age UK Emergency Appeal	-	24,086
CAF Resilience Fund	-	13,311
Soil Association	16,895	7,256
Advocacy	35,261	65,158
	<u>118,047</u>	<u>228,876</u>

7. OTHER INCOME

	2022 £	2021 £
Other income	<u>57,580</u>	<u>137,516</u>

Major items above £1,000:

	2022 £	2021 £
Utility contributions	1,089	1,679
Duchy of Lancaster	1,000	-
Health fairs	1,035	-
DHSC Self Isolation and GM Pathfinder	10,000	-
Self Isolation support	5,000	-
Hedley grant	2,483	-
Eric Wright	10,000	-
Pennyhurst Mill rents - Age UK	9,000	9,000
Partner payments	10,000	15,000
Items under £1,000	7,973	5,054
Sustainability grants	-	13,526
Age UK Emergency grant appeal	-	65,258
Government income (Furlough)	-	27,999
	<u>57,580</u>	<u>137,516</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	697,261	-	697,261
Governance costs	-	49,849	49,849
	<u>697,261</u>	<u>49,849</u>	<u>747,110</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	446,703	523,235
Rent, rates and water	85,101	42,484
Insurance	7,286	6,949
Light and heat	19,931	11,956
Telephone	10,013	7,674
Postage, stationery and advertising	20,760	18,515
Sundries	30,248	17,587
Motor and travel	21,829	19,735
Computer costs	8,670	7,792
Repairs and maintenance	2,721	3,326
Volunteer expenses	610	3,921
Training and recruitment	2,049	3,806
Consultancy	20,624	11,812
Legal and professional fees	788	2,229
Grants paid	-	661
Un-claimable VAT	16,241	10,527
Depreciation	3,687	3,783
	<u>697,261</u>	<u>695,992</u>

10. SUPPORT COSTS

Governance costs	Governance costs £ <u>49,849</u>
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Governance costs include the costs of compliance with constitutional and statutory requirements, external audit and legal costs.

AGE CONCERN WIGAN BOROUGH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

10. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Governance costs	Total activities
	£	£
Wages	32,421	34,991
Pensions	1,341	2,099
Auditors' remuneration	4,650	4,500
Accountancy and legal fees	10,506	10,301
Bank charges and interest	<u>931</u>	<u>1,113</u>
	<u>49,849</u>	<u>53,004</u>

11. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors remuneration	4,650	4,500
Depreciation - owned assets	3,687	3,783
Property rental	<u>40,000</u>	<u>40,000</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

13. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	456,670	524,923
Social security costs	12,443	20,731
Other pension costs	<u>11,352</u>	<u>14,671</u>
	<u>480,465</u>	<u>560,325</u>

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

	2022	2021
Managerial	3	3
Charitable activities	<u>28</u>	<u>20</u>
	<u>31</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,502	1,000	42,502
Charitable activities			
Local authority contracts	101,769	-	101,769
Service level contracts	83,950	-	83,950
Grants other	44,653	184,223	228,876
Other trading activities	152,044	-	152,044
Investment income	2,498	-	2,498
Other income	133,205	4,311	137,516
Total	559,621	189,534	749,155
EXPENDITURE ON			
Charitable activities			
Charitable activities	499,025	212,881	711,906
Governance costs	21,189	15,901	37,090
Total	520,214	228,782	748,996
NET INCOME/(EXPENDITURE)	39,407	(39,248)	159
Transfers between funds	(18,036)	18,036	-
Net movement in funds	21,371	(21,212)	159
RECONCILIATION OF FUNDS			
Total funds brought forward	1,100,367	42,301	1,142,668
TOTAL FUNDS CARRIED FORWARD	<u>1,121,738</u>	<u>21,089</u>	<u>1,142,827</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

15. TANGIBLE FIXED ASSETS

	Short leasehold £	Electrical equipment £	Fixtures and fittings £
COST			
At 1 April 2021	96,782	7,327	15,497
Additions	-	-	-
Disposals	(96,782)	-	-
At 31 March 2022	-	7,327	15,497
DEPRECIATION			
At 1 April 2021	96,782	6,892	14,788
Charge for year	-	53	305
Eliminated on disposal	(96,782)	-	-
At 31 March 2022	-	6,945	15,093
NET BOOK VALUE			
At 31 March 2022	-	382	404
At 31 March 2021	-	435	709
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	12,750	43,205	175,561
Additions	-	702	702
Disposals	-	-	(96,782)
At 31 March 2022	12,750	43,907	79,481
DEPRECIATION			
At 1 April 2021	12,750	38,070	169,282
Charge for year	-	3,329	3,687
Eliminated on disposal	-	-	(96,782)
At 31 March 2022	12,750	41,399	76,187
NET BOOK VALUE			
At 31 March 2022	-	2,508	3,294
At 31 March 2021	-	5,135	6,279

AGE CONCERN WIGAN BOROUGH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

16. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

The company's investment at the Statement of Financial Position in the share capital of subsidiary companies include the following:

Subsidiary	Principal activity	%	Direct/Indirect
Age UK Wigan Borough Enterprises Limited	Non trading operation	100	Direct

All the fixed asset investments are held in the UK. The Board of Trustees considers it appropriate to state the investments at cost.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	30,781	18,845
Amounts owed by group undertakings	80,314	88,434
Prepayments and accrued income	<u>31,861</u>	<u>27,277</u>
	<u>142,956</u>	<u>134,556</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	3,021	663
Social security and other taxes	8,608	3,204
Other creditors	2,725	5,689
Deferred income	4,500	44,962
Accrued expenses	<u>50,044</u>	<u>8,335</u>
	<u>68,898</u>	<u>62,853</u>

Accrued and deferred income is comprised of several restricted funds that relate to periods beyond the financial year end. All of the accrued and deferred income has been released to income following the financial year end.

AGE CONCERN WIGAN BOROUGH

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

19. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	5,296	44,578
Between one and five years	<u>5,742</u>	<u>170,500</u>
	<u>11,038</u>	<u>215,078</u>

The payments for the financial year with regards to operating leases amounted to £48,812 (2021 - £47,533).

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	3,294	-	3,294	6,279
Investments	2	-	2	2
Current assets	1,102,603	-	1,102,603	1,199,399
Current liabilities	<u>(68,898)</u>	<u>-</u>	<u>(68,898)</u>	<u>(62,853)</u>
	<u>1,037,001</u>	<u>-</u>	<u>1,037,001</u>	<u>1,142,827</u>

The Trustees have designated £410,000 (2020 - £590,000) of the unrestricted funding for future property and running costs in the case of Council funding not being renewed. This would also cover any staffing costs and funding shortfalls.

21. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
Unrestricted funds				
General fund	671,738	(61,392)	16,655	627,001
Designated	<u>450,000</u>	<u>-</u>	<u>(40,000)</u>	<u>410,000</u>
	1,121,738	(61,392)	(23,345)	1,037,001
Restricted funds				
Advocacy	12,649	(13,591)	942	-
Bright Days	-	(30,122)	30,122	-
Housing and Care options	8,440	-	(8,440)	-
Walking football	-	(52)	52	-
Soil Association	<u>-</u>	<u>(669)</u>	<u>669</u>	<u>-</u>
	<u>21,089</u>	<u>(44,434)</u>	<u>23,345</u>	<u>-</u>
TOTAL FUNDS	<u>1,142,827</u>	<u>(105,826)</u>	<u>-</u>	<u>1,037,001</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	541,116	(602,508)	(61,392)
Restricted funds			
Advocacy	35,261	(48,852)	(13,591)
Bright Days	41,836	(71,958)	(30,122)
Walking football	5,090	(5,142)	(52)
Soil Association	17,981	(18,650)	(669)
	<u>100,168</u>	<u>(144,602)</u>	<u>(44,434)</u>
TOTAL FUNDS	<u>641,284</u>	<u>(747,110)</u>	<u>(105,826)</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	510,367	39,407	121,964	671,738
Designated	<u>590,000</u>	<u>-</u>	<u>(140,000)</u>	<u>450,000</u>
	1,100,367	39,407	(18,036)	1,121,738
Restricted funds				
Advocacy	17,793	(5,144)	-	12,649
Bright Days	8,093	(20,020)	11,927	-
HCO Hospital	-	(6,109)	6,109	-
Housing and Care options	<u>16,415</u>	<u>(7,975)</u>	<u>-</u>	<u>8,440</u>
	<u>42,301</u>	<u>(39,248)</u>	<u>18,036</u>	<u>21,089</u>
TOTAL FUNDS	<u>1,142,668</u>	<u>159</u>	<u>-</u>	<u>1,142,827</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	559,621	(520,214)	39,407
Restricted funds			
Advocacy	65,158	(70,302)	(5,144)
Bright Days	37,418	(57,438)	(20,020)
HCO Hospital	29,782	(35,891)	(6,109)
Housing and Care options	<u>57,176</u>	<u>(65,151)</u>	<u>(7,975)</u>
	<u>189,534</u>	<u>(228,782)</u>	<u>(39,248)</u>
TOTAL FUNDS	<u>749,155</u>	<u>(748,996)</u>	<u>159</u>

Restricted funds:

National Lottery Fund RC North West Region/Advocacy

Advocacy service aims to empower older people to express their needs and choices. The advocate provides support to ensure the older person's voice is heard when facing life changing or difficult decisions.

National Lottery Fund North West Region/Bright Days

Bright Days is a health and wellbeing programme, designed to improve the lives of older people across the Borough and to foster a spirit of community by providing a diverse range of fun activities and pursuits for the over 50's. All donations for this service were provided by The Eric Wright Trust and the Hedley Foundation.

Wigan Council - Advice for Older People

The Housing & Care Options Service provides free, impartial information and advice for anyone over 50, helping people to think about what housing and care options are available and helps them plan and make informed choices and decisions over future or current housing needs.

Soil Association/The Charity Service/Medicare - FaCT (Food Action Together)

These funds help promote healthy diets, exercise and also to help with growing vegetables and plants amongst the over 50's in Wigan Borough thus leading to an improved healthy life style and promoting better foods choices and a more healthy outlook on life.

Age UK/Eon - Warm Homes

To provide benefit entitlement sessions and home energy checks, as an addition to the advice and information service.

Age UK/Sport England - Men's Walking Football Programme

To enable the hire of facilities and to provide coaching, equipment and kits for a programme of walking football for men aged 50 and over.

Unrestricted funds:

Wigan Council

Funding as a result of work with the local authority has been utilised in respect of the following projects:

Advice and Information

Community and organizational development to provide practical support services to older people throughout the Borough, funded through a contract with the Social Services Department and the CAB.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

21. MOVEMENT IN FUNDS - continued

Handyperson scheme

To provide home safety checks and complete small jobs around the house that will enhance the quality of life of older people by improving living conditions and enabling them to access other support and services. The Handyperson service works with Wigan Council and Leigh Building Services.

Home Help Service

The service has a team of Home Helpers who provide cleaning, shopping and many other household tasks, subject to an initial assessment visit.

DHSC/Wigan Council (GM Pathfinder) - Self Isolation throughout the pandemic

Additional support to Wigan Borough residents throughout the Covid pandemic and in particular to those who have been self-isolating - this was given in the form of regular telephone contact, on-line activities and newsletters, all helping with the health and well-being of these vulnerable people.

22. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme in respect of staff member's. The scheme is managed by independent fund managers and it's assets/liabilities are held separately from that of the charity. The pension charge represents the amounts paid by the charity and amounted to £11,352 (2021 - £14,671). There were amounts outstanding at the year end of £2,725 (2021 - £5,689).

23. RELATED PARTY DISCLOSURES

The following transactions took place with the trading subsidiary during the year:

- i) Cost transfers of (£640) (2021 - £653).
- ii) The transfer of Home Help income of £172,520 (2021 - £93,865).
- iii) Bank repayments of £180,000 (2021 - £Nil).

At the year end £80,314 (2021 - £88,434) was due to the Charity.

24. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is deemed to be the Trustees. There were 118 (2021: 116) members as at 31 March 2022, 42 of these were constitutional members with voting rights, the remaining 76 being associated members.

AGE CONCERN WIGAN BOROUGH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,900	41,773
Gift aid	<u>-</u>	<u>729</u>
	3,900	42,502
Other trading activities		
Home Help	252,411	152,044
Investment income		
Deposit account interest	948	2,498
Charitable activities		
Local authority contracts	127,858	101,769
Service level contracts	80,540	83,950
Grant income	<u>118,047</u>	<u>228,876</u>
	326,445	414,595
Other income		
Other income	<u>57,580</u>	<u>137,516</u>
Total incoming resources	641,284	749,155
EXPENDITURE		
Charitable activities		
Wages	424,249	489,932
Social security	12,443	20,731
Pensions	10,011	12,572
Rent, rates and water	85,101	42,484
Insurance	7,286	6,949
Light and heat	19,931	11,956
Telephone	10,013	7,674
Postage, stationery and advertising	20,760	18,515
Sundries	30,248	17,587
Motor and travel	21,829	19,735
Computer costs	8,670	7,792
Repairs and maintenance	2,721	3,326
Volunteer expenses	610	3,921
Training and recruitment	2,049	3,806
Consultancy	20,624	11,812
Legal and professional fees	788	2,229
Grants paid	-	661
Un-claimable VAT	16,241	10,527
Plant and machinery depreciation	53	53
Fixtures and fittings depreciation	305	305
Carried forward	693,932	692,567

AGE CONCERN WIGAN BOROUGH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022**

	2022	2021
	£	£
Charitable activities		
Brought forward	693,932	692,567
Computer equipment depreciation	<u>3,329</u>	<u>3,425</u>
	697,261	695,992
Support costs		
Governance costs		
Wages	32,421	34,991
Pensions	1,341	2,099
Auditors' remuneration	4,650	4,500
Accountancy and legal fees	10,506	10,301
Bank charges and interest	<u>931</u>	<u>1,113</u>
	<u>49,849</u>	<u>53,004</u>
Total resources expended	<u>747,110</u>	<u>748,996</u>
Net (expenditure)/income	<u>(105,826)</u>	<u>159</u>