

REGISTERED COMPANY NUMBER: 03510613 (England and Wales)
REGISTERED CHARITY NUMBER: 1068550

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
AGE UK DERBY & DERBYSHIRE**

Sibbalds Limited
Chartered Accountants and Statutory Auditor
Oakhurst House
57 Ashbourne Road
Derby
Derbyshire
DE22 3FS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Reference and Administrative Details	1
Chair of trustees statement	2
Report of the Trustees	3 to 17
Report of the Independent Auditors	18 to 21
Statement of Financial Activities	22
Balance Sheet	23 to 24
Cash Flow Statement	25
Notes to the Cash Flow Statement	26
Notes to the Financial Statements	27 to 41
Detailed Statement of Financial Activities	42 to 44

AGE UK DERBY & DERBYSHIRE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	H Campbell (resigned 1.7.21) L Done I R Hill A M Johnson J Matthews C R Newton
COMPANY SECRETARY	L Done
CHIEF EXECUTIVE	K Pugh
REGISTERED OFFICE	29a Market Place Heanor Derbyshire DE75 7EG
REGISTERED COMPANY NUMBER	03510613 (England and Wales)
REGISTERED CHARITY NUMBER	1068550
AUDITORS	Sibbalds Limited Chartered Accountants and Statutory Auditor Oakhurst House 57 Ashbourne Road Derby Derbyshire DE22 3FS
SOLICITORS	Flint Bishop LLP St Michael's Court St Michael's Lane Derby DE1 3HQ
BANKERS	National Westminster Bank Pic 42 Bath Street Ilkeston Derbyshire DE7 8HF

**CHAIR OF TRUSTEES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

In my report last year, I was able to record a much better than expected financial outcome for the year 2020 - 2021. We had budgeted for a small deficit but actually ended up with a significant surplus. And that was the year when the pandemic first struck, with all our services and shops impacted by repeated lockdowns. Staff and volunteers made heroic efforts to keep things going against all the odds, but what really saved us financially were the Government's furlough payment scheme and the decision by the County Council to extend grant aid for our services.

Unfortunately, this is not a position that we could sustain into the year 2021 - 2022. The Government's furlough scheme came to an end and, while it was possible to keep shops and services open for more of the year, the level of trading in the shops and attendance at services did not return to pre-pandemic levels. We also struggled with a reduced number of volunteers in our shops - people were understandably nervous about mixing with others in enclosed public spaces - which impacted on the hours we could keep shops open.

The result was a substantial deficit for the year overall. However, because we have taken a very prudent and cautious approach to reserves, we are strong enough financially to ride out this particular storm. The deficit needs to be seen in the context of the unpredicted surplus for the previous year. And some of the deficit represents 'investing to save': we have spent significant sums on doing up the shops we acquired from Age UK national and on relocating the warehouse to the new shop premises at Chaddesden. As trade picks up, we are now in a very good position to take advantage of it with our substantially expanded and modernised 'retail portfolio'.

But we have also had to take some difficult decisions to tighten our belt in order to bring the deficit under control. We've had to close a couple of persistently loss-making shops, so that we can concentrate our efforts on those that make a profit. And the hardest decision was to relocate the Bakewell Day Centre service after 23 years at Orme Court. An unfavourable change to the County Council's funding arrangement for day services, combined with reduced recruitment and increasing frailty of new members, meant that we could not sustain even the 3-day week which we had moved to. We hope that the move to a 2-day a week centre, where we pay only for the days we use the building, will make the Bakewell service solvent once again. And, with a fair wind, we may even be able to create additional sessions in future.

So it's been another difficult year. Working patterns are still disrupted; and shops and services continue to face challenges. But we have ridden out these challenges much better than many other voluntary organisations: all too many have gone to the wall. My fellow Board members and I have been immensely heartened by the way staff and volunteers have pulled together to overcome difficulties. And the way everyone has remained positive, upbeat and, above all, determined to deliver for the older people we serve, in the face of everything that the last couple of years have thrown at us. The Board, and more importantly the older people of Derbyshire, owe them a real debt of gratitude. I hope they know they're appreciated!

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

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

OBJECTIVES AND ACTIVITIES

The objectives of the charity are stated as 'for the benefit and wellbeing of older people within the public community in and around the County of Derbyshire including the City of Derby'.

Mission Statement:

We believe all older people should have the opportunity to age well.

Our purpose:

We exist to improve the lives of older people in Derby and Derbyshire, taking care to value diversity and include and involve people from all communities.

We seek to achieve this by focusing on three key areas forming an inter-linked strategy of programmes, containing all our projects, activities and actions. Each area combines to achieve our purpose for public benefit. In 2019 we developed our current strategic plan and reconfigured our programme boards to reflect our changing strategy.

The programmes are:

The Services and Influencing Programme

The Organisational Development Programme

The Finance and Income Generation Programme

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

The way we work:

- **Partnership:** AUKDD believes that the best quality services cannot be provided alone and in isolation. AUKDD works in formal and informal partnership in almost every aspect of our service delivery. Partnership is a key element in our Strategic Plan.
- **Multi-agency working:** the CEO and senior staff represent the charity in various multi-agency working groups and partnerships. One example is the Mental Health workstream and the various 'Collaboratives' developed for specific districts to develop multi-agency, integrated systems putting people at the centre of circles of support to help them access clinical and practical mental health support. Another example is our membership of the Dementia and Delirium workstream and the development from that of a working group focussing on promoting an e-learning module on recognising, treating and preventing delirium. The multi-agency group worked on a simple but effective awareness raising campaign delivered in the Autumn of 2021 which led to a massive uptake of the training amongst local health and social care professionals. Drawing on our shared experience and resources the small group delivered a highly effective project with no project budget and have agreed a second phase of the project for later in 2022.
- **Specialist Infrastructure Support:** AUKDD believes that it has a role in supporting other organisations, groups and communities that support older people and that by doing so it can help to achieve its own charitable objectives. Support includes specialist advice and practical help and AUKDD is a member of the Derby and Derbyshire Infrastructure Alliance (formerly known as 3D). Its infrastructure role includes support to Age Concern groups within Derbyshire and this role involves offering 1:1 support with issues such as governance, sustainability, legal and HR matters, funding and service development. Before the pandemic the Information Roadshow enabled smaller groups to access outreach support and offers a valuable, free service to groups and clubs but with continued restrictions on social contact the Roadshow support has been provided virtually with information packs provided to group and activity leaders and more emphasis on our use of social media.
- **Influencing:** AUKDD believes in working at both a direct service level and at a strategic level to promote best practice and advocate for the general needs of older people. Staff engage in local media activity helping to reach potential users and influence debate. This year we have again helped promote government guidance and wellbeing advice to address specific needs during the pandemic especially promoting access to vaccination and home appointments. We enable older people and carers to express their views with support from Information and Advice and by promoting consultation opportunities direct to older people. Throughout the year the CEO works within multi-agency working groups, strategic planning processes and consultation events to raise issues affecting older people and carers bringing local experience, national research and a local Age UK involvement to these processes. The pandemic heightened awareness of key issues such as feelings of loneliness and social disconnectedness, digital engagement and access to money and money management. Our service offers during the pandemic were designed to address some of these issues as well as influence the wider conversation. We piloted digital support and money support services to help protect older, vulnerable people from financial abuse. Increasingly social media and networks present opportunities to promote issues and fundraising is increasingly linked to influencing campaigns. We have worked in partnership with Joined Up Care Derbyshire to promote training and development opportunities for staff across the health and social care system including the Delirium training package.
- **Diversity:** AUKDD works to reflect the diverse communities of Derbyshire within every aspect of the charity including its governance, strategic planning, user involvement and service delivery. Our local communities are changing and our services are responsive to the different cultures and expectations we now work with. We are building on our experience and embedding good practice in our policies and procedures and using our CharityLog system capabilities to better monitor the diversity of our users, volunteers and staff. New services and activities such as fundraising are increasing the range of volunteer roles and the diversity of volunteers we recruit and these types of activity and the additional breadth of involvement will help to engage a greater diversity of services users and other stakeholders. As well as the diversity criteria of issues like age, ethnic origin etc the organisation must balance the needs of urban and rural communities and serve very diverse needs across a varied geography.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

- **Volunteers** are essential in all aspects of the charity's work. The 200+ volunteers who in recent years gave their time regularly to AUKDD enable it to operate, raise funds, administer and govern the charity. In 2021/22 many of our volunteers continued to shield or their shop or centre was closed for lockdowns. Some volunteers have been cautious in returning whilst others volunteered in new ways or offered even more time. This year volunteers contributed in-kind to the organisation with the donation of approximately 20,800 hours. Our shops used approximately 96 hours of volunteer time per week on average despite long periods of lockdown. The charity recognises that as lockdown measures have eased confidence in returning to pre-pandemic activities has remained low, many volunteers and potential volunteers have become accustomed to 'staying home' and like charities and groups all over the county we have lost people who were the lifeblood of our charity, its services and its income generation. Recruiting new volunteers is a challenge with many local job vacancies and a rises in the cost of living and an increase in the state retirement age especially for women. AUKDD governance relies on 6 trustees and occasional specialist support of approximately 280 hours per annum (based on attendance at 10 meetings per year and preparation time). The monetary value of their skills is hard to find a comparison for but using an average hourly rate of £25.00 the Trustees give AUKDD £7,000 per annum. This year our Trustees gave much more by monitoring regularly and being on hand to respond with email decisions and zoom meetings to give our CEO timely support. Recruiting and retaining sufficient volunteers is a significant challenge because the requirements of many roles has become more demanding as legislation, risk assessment and our clients' needs become more complex. Overall numbers of volunteers has reduced in recent years, in some areas significantly, and more volunteers are under pressure to secure paid employment or meet employment benefit requirements. Volunteer recruitment and retention is an identified risk in our Risk Management process and a priority for most service leads. However, we continue to have an exceptional level of continuous long service from our volunteers and volunteers fulfilling high level roles. We participate in a specialist network in the East Midlands to share best practice in volunteer recruitment and management which is leading to some new approaches to recruitment.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Strategy

In 2021/22 Age UK Derby and Derbyshire provided:

- o Befriending
- o Careline
- o Covid Grant Scheme / Household Support Fund
- o Day Care
- o Dementia Services: Memory Lane
- o Digital support
- o Falls Awareness Training
- o First Taste
- o Footcare - 'Tootsies'
- o Information and Advice:
 - Derbyshire Dales Housing Options Service
 - Help to Move
 - Information and Advice
 - Information Roadshow
- o Influencing
- o Money Support Service
- o Outreach
- o Sowing Hope
- o Strictly No Falling Falls Prevention Service
- o Wellbeing Services: Chaddesden Park Centre

Within the financial year two services continued in response to Covid19 and funded by donations: Sowing Hope, Money Support Service and one service was delivered with emergency grant funding: Covid Support Grant.

Development of services for older people is supported by:

- o Specialist support for older people's groups
- o 3D Derbyshire Infrastructure Consortium

These activities are supported by:

- o Retail: 12 charity shops located across Derby and Derbyshire
- o Fundraising and Legacy Sharing Agreement - Age UK
- o Donations and fundraising activities

Within the financial year development work was completed for one charity furniture shop and new warehouse.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

We said we would:

1. Develop influencing campaigns about issues important to local older people

Our charity's performance during the Covid19 pandemic has provided excellent opportunities to demonstrate to every level of local statutory services, local communities and older people the value of our services. Interestingly it has also helped staff and volunteers recognise the value of what they do and the way they do it with all services getting some wonderful feedback about their support and work during the pandemic. The priorities of the pandemic continued to direct our influencing campaigns where we focussed on issues around financial abuse. Our Money Support Service offered practical solutions for older people and reduced their risks of abuse and accusations of abuse for paid and unpaid carers. The pressures on Carers and the intense pressures on family relationships has caused a significant increase in incidents of domestic abuse. The Domestic Abuse bill gave an opportunity for us to work in a multi-agency workgroup in the County and to promote the needs of older abuse victims often ignored by the system and awareness raising. Using the Age UK influencing campaign materials we began to focus on domestic abuse and older women and one Trustee became a champion for this influencing campaign. Good practice and the rewards it reaps is another way we influence. In 2021/22 we were nominated for a Royal Society for Public Health award for our Strictly No Falling Falls Prevention Service's pandemic response. The service supports independent instructor led classes all over the county delivering Tai Ci, PSI, Otago and Chair-based Exercise. All the classes are quality assured by the Strictly No Falling service, we train instructors and develop and maintain referral systems. The service has grown and developed over 18 years, with over 10 years in its present format and it has been a hard won success but the announcement of Lockdown 1 ended delivery instantly and could easily have resulted in the loss of our team of independent instructors and the future of the service as well as the loss of falls prevention activity for our class members. With creativity, speed and a lot of mutual trust we worked with our Public Health commissioners in Derbyshire County Council to create a covid response with financial and support packages to deliver their classes online, over the phone even in the street! Our SNF team took to the radio with regular weekly classes, provided videos on our website and delivered the 'super six' exercises wherever and whenever they could. Our team's amazing work was recognised by the Royal Society for Public Health in their annual awards and we were shortlisted. A very over-excited team, accompanied by an equally excited local Public Health colleague went to London for the awards. We were honoured to get to the final three in our category and use our 'shortlisted' logo with pride!

2. Help raise awareness of Age Friendly communities

The pandemic resulted in a continued shift in focus for local health, adult care and community teams and staff resulting in many long term plans being put on hold and Age Friendly Communities work was diverted into support for loneliness and isolation and emergency support for older people and carers which the charity supported through its services. As covid measures gradually eased some 'business as usual' community activity re-started and in districts of Derbyshire we began to work with local district covid coordination groups on the long-term impacts of the pandemic focussing on the core building blocks of Age Friendly Communities. Within our own work we have used Age Friendly principles to further develop our service offers. For example our Chaddesden Centre worked closely with emergency covid response services throughout the pandemic and developed relationships with local services to extend our social eating offer and deliver covid safe activities in the park and in the centre offering opportunities for social contact.

3. Grow income to support older people

Unrestricted income is essential to our charity's independence and responsiveness enabling us to provide the services and support older people need not just what commissioners or grant funders want. We had small but achievable ambitions in our Strategic Plan to grow our small shop portfolio by one shop in a year representing a significant amount of work and some risk. Age UK decided to permanently close many of its local shops in 2020 and gave us a generous option to take them over so we increased our portfolio by 5 new shops in communities in the county and city. Taking over 'going concerns' significantly reduced costs associated with refurbishment and we benefitted from retaining many original staff and volunteers who were delighted their shop had had a reprieve. The legal and financial process has been long to complete the transfer process but returns in all new shops has been reassuring. In addition to the Age UK shops we achieved our original ambition of a furniture shop and new warehouse facility serving our increased shop portfolio. The Furniture Shop & Warehouse is in one of the most deprived areas of Derby where we have settled in well with good local support. Regretfully we needed to close two shops whose performance has been poor and deteriorating for some time. The small shop in Mickleover was particularly badly affected by covid measures and the concept shop in Matlock Bath by the impact on local leisure and tourism during the pandemic and the challenges of recruitment for a seasonal shop. Overall during the two years of the pandemic our retail portfolio has cleared its two worst performing shops, gained five operating shops and started a new furniture shop and improved our warehousing. In an exciting development we are working with HMP Foston, a women's prison, to open its first shop working in partnership with us. With an increasingly aged prison population the shop will support older prisoners including offering training and personal development opportunities. Our charity shops remain a core component of our income generation but fundraising is showing potential since we used a legacy to invest in a small team of staff to design and implement a long term strategy. In this first stage of the strategy fundraising income remains fairly low as we develop a calendar of events, starting small but building in scope and scale. We have already seen welcome developments just in a few years and despite the catastrophic impact of the pandemic lockdowns on community events. Dedicated funding for Digital development remains frustratingly out of reach but we are building digital solutions into our service offers and looking to work with partners in the county to develop more access to the digital support older people need to get connected. The pandemic work has highlighted the need for hands-on support to help older people get and stay digitally connected, but it has also shown the value of direct human contact. Digital, for our charity and for older people and carers, remains a core strategic aim and includes support for people who risk remaining socially excluded by rurality, poverty and cognitive decline.

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

ACHIEVEMENT AND PERFORMANCE

2021/22 continued to be dominated by the Covid19 pandemic. The evolution of the pandemic as infection and hospitalisation rates ebbed and flowed and lockdowns and the threat of lockdown created a roller-coaster and impacted on every aspect of working and personal lives. Our staff continued to deliver fantastic support combining care and creativity to find workarounds to an almost daily set of challenges including staff sickness, changing rules, a constantly changing environment and then an increasing demand for services as other systems emerged from the final lockdown. There is no doubt that all our staff are experiencing some levels of the general feeling of exhaustion common across the country. Even everyday tasks like shopping involved more complex rules than before and everyone struggled to balance risks and benefits caring for service users, their own families and themselves.

As the year progressed more of our services were able to be more or less 'business as usual' working very effectively within covid safe measures building on strong hygiene routines already in place and a 'can-do' attitude for all the teams. Our Day Services recorded each working day 'covid free' with pride and we maintained an enviable record of delivery without peer to peer transmission in the Centres and our staff worked so well despite the discomfort and barriers of PPE. Some projects, begun in the first lockdown, continued by popular demand. We Sowed (more) Hope with packs of seeds to create wildflower habitats to support pollinators especially bees and feedback showed older people in the community and care settings enjoyed the simple crafts and seed bombing and it helped to maintain a sense of engagement in their community. Our shops battled through despite restrictions from covid security and a lack of volunteers but benefitted from some enthusiastic customers and donors and our Retail Manager's drive and enthusiasm with our busy Handyman and Warehouse team have helped to achieve improvements within the portfolio of shops.

As ever our invisible staff, our Head Office Team, and their hard work helped to keep the ship afloat. Gradually as restrictions eased the team could work together again braving rather breezy offices and working around screens and always under the threat of another work from home instruction. The Head Office staff managed the extra demands of systems and services working from home, furlough payments, grant payments, falls prevention service support grants, new projects and income as well as the everyday of salaries, invoices, a delayed audit process and their own caring responsibilities. Throughout it all they worked with good humour and mutual support, weekly zoom's and lots of WhatsApp dog photos. With all the creativity, passion and hard work our staff and volunteers bring we couldn't have done it without the Head Office team keeping the wheels turning and paying the bills!

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

2021/22 was a continuation of the long experience in the preceding 6+ years with many services remaining at long term risk of 100% cuts to funding and a complex picture of local funding and strategy. Derbyshire County Council extended grant funding and maintained payments during the pandemic giving us valuable security during uncertain times but instigated a funding review for their grant programme and gave notice on our existing grants for later in 2022. As anticipated 2021/22 has been much harder financially. The burst of generosity experienced in the first year of the pandemic slowed and the impact of services and shops open, with all the costs, but less income has hit us hard. Our Trustees have monitored carefully and viewing the pandemic as a whole we have weathered the storm pretty well and despite everything made strategic strides forward in retail, digital and service models. We have initiated changes which will reap rewards in 2022/23 as our loss making day services are redesigned and we have cut out loss making shops and closed our Derby premises. We believe our retrenchment has been timely and will be effective and puts us in a good position for the future but our deficit is significant this year.

The Charity currently has a reasonable balance of income generated from donations and retail activity and commissioned services funded by the local authority including public health but during 2021/22 a number of services continued to face imminent funding cuts as strategic plans impact on local authority funding. Levels of funding and diversity remains reasonably healthy but lower than anticipated retail income due in the main to lockdowns and subsequent reductions in opening hours is a cause of concern because this forms the majority of the charity's unrestricted income.

The organisation has implemented strategic, long-term developments to improve retail and fundraising income and to reduce expenditure wherever possible. The majority of our externally funded services continue to exist on short term extensions and commissioning structures and strategies remain unclear. The uncertainty means our financial planning and risk management is conservative and we have prioritised the maintenance of good reserves to protect the interests of the charity, our service-users and staff as far as possible.

Investment powers and policy

Under the Memorandum and Articles of Association, the Charity has power to make any investment which the Board sees fit provided that the Board shall seek proper professional advice.

Reserves policy and going concern

The Trustees have agreed a policy for managing adequate and appropriate reserves for the charity in line with the guidance issued by the Charity Commission. The trustees have considered the risks to the organisation, completed an analysis of the impact of significant risks and identified the need to maintain a reserve equivalent to between 1 and 3 months unrestricted expenditure (between £145k and £435k). Because of the liabilities the charity holds for the maintenance of buildings, staff redundancy or TUPE and emergency planning the trustees have included designated reserves to ensure adequate cover for these specific risks. In addition, we have separate designated reserves earmarked for unfunded projects or services we may wish to fund in the near future. These spending priorities will evolve and indeed in the last year the trustees have chosen to review the amounts required in some funds.

Total funds amount to £795,325 and all of these funds relate to Unrestricted fund balances. Of these £795,325 Unrestricted Funds the amount of £139,772 is in the form of tangible assets and £655,553 in other net assets. Of the net assets of £655,553 a total of £486,578 has been designated to specific purposes (these are detailed within note 19 of these accounts), leaving free reserves of £168,975 which is compliant with the current free reserves policy identified above.

On an annual basis, before approving the accounts, the directors consider if the charity has sufficient resources to continue in operational existence for the foreseeable future. In common with many charities, the current financial environment is such that it presents many challenges for us but we have plans to meet those challenges and consider the charity to be a going concern.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Borrowing policy

Under the Memorandum and Articles of Association, the Charity has power to borrow money for the purposes of the Charity on such terms as may be thought fit, including mortgaging all or any part of the Charity's property as security for the repayment of the money borrowed. At the current time the Charity has no borrowings secured or unsecured.

PLANS FOR FUTURE PERIODS

Our Strategic Plan concentrates on three strands of activity: Services and Influencing, Finance and Income Generation and Organisational Development. Each Programme Board has set an annual plan based on the overall strategy.

In addition to delivering against the annual plans for our Programme Boards we will:

1. **Support older people's services and activities to thrive by giving specialist infrastructure support with good practice, funding and promotion.**
2. **Work on one of our Strategic Plan Building Blocks: People and train and support our people delivering all our services.**
3. **Work on one of our Strategic Plan Building Blocks: Technology and access digital skills and support to be digitally inclusive**

Strategic direction 2021/22

The Board has carefully monitored our charitable and financial performance frequently and regularly throughout the Covid19 pandemic to date and the charity remains in a stable or improving condition achieving some longer-term strategic development rapidly and performing very well within the local pandemic response further improving our local reputation and status. As we anticipated this year has been much more challenging financially but must be considered against a better than expected outturn for the previous year and a number of key strategic developments that required financial investment. Our Strategic Plan extends our service offer developing traditional services to become financially independent and with increased retail and fundraising income to improve our charitable independence and ability to meet local need. The pandemic has impacted on progress on some ambitions but equally it has enabled us to make rapid progress on others. We reviewed our strategic plan and agreed it remained appropriate as far as we could judge within a very changeable world.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Age UK Derby & Derbyshire (Reg. Charity No: 1068550) is an independent charity within the Age England Association and a local partner with Age UK.

The charity is a company limited by guarantee (No. 03510613) governed by its Memorandum and Articles of Association and having its registered office at 29a Market Place, Heanor, Derbyshire, DE75 7EG.

The directors who served since 1 April 2021 were:

C R Newton
H Campbell (retired 10.08.21)
A M Johnson
L Done
J Matthews
I Hill

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Appointment of trustees

The Board has a rolling programme of trustee recruitment to secure continuity for the Board. In recognition of the vital importance of governance to the future of the charity we continue to use the self-assessment process of the Charity Commission's Good Governance Code for the Voluntary Sector. The Board has sought additional trustees, and one with specialist knowledge of charity retail but this post remains vacant. Recruitment has been challenging during the pandemic and with trustee numbers low it is a priority for 2022/23.

Induction and training of trustees

There are 6 serving trustees with a mix of experienced and new trustees. All trustees are well-informed about Age UK Derby and Derbyshire, through experience and or induction and bring to their roles a wealth of experience in the fields of health and social care, company law, strategic planning and quality assurance, commercial enterprise and other governance roles in the voluntary sector. Board Meeting agendas include a regular briefing or training session focusing on a particular aspect of the charity or a governance responsibility.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisation

The Board normally meets up to six times per year, generally four times each year in addition to 12 programme board meetings each involving at least two trustees. During the pandemic the Board met virtually at least once a month with frequent email updates between meetings. The shorter more frequent meetings enabled trustees to monitor issues and respond rapidly as required. Each month the CEO provided a full update report and a basic financial report. As restrictions allowed the Board held occasional face to face meetings and towards the end of the financial year adjusted its meeting patterns to revert to the pre-pandemic pattern.

Trustees use a Project Management system, successfully for the past 14 years, across the organisation. Work of the Board is delegated to three Programme Boards covering areas of work crucial to service and organisational development:

- Finance and Income Generation
- Organisational Development
- Services and Influencing

The Finance Sub-Committee reports directly to the Board and liaises with Programme Boards. Task and Finish Groups are established as needed to progress specific pieces of work.

All three Programme Boards are made up of individual Trustees with delegated authority, staff representatives and specialist advisors as necessary. The Programme Boards report against their project plans and note areas of achievement, change or revised completion dates and make recommendations to the full Board for approval.

Internal control

The Board of Trustees is responsible for the strategic governance of the charity including the setting and monitoring of an annual budget, quality and development, organisational risk assessment, strategic planning and the policies and internal procedures for the management of staff and volunteers.

The implementation of these strategies and the day-to-day management of the organisation are delegated to the Chief Executive. The Chief Executive is required to keep the Board well-informed of internal and external issues which affect or are otherwise relevant to the organisation.

To promote best practice in service delivery the Trustees use various quality assurance programmes to improve effectiveness and minimise risk as well as Trustee visits to services, monitoring and evaluation data and user feedback.

- Organisational Quality Standards for local Age UK's in England.

As part of our membership of the Age England Association and our partnership with Age UK we must meet the Age England Association quality standards. We completed our evidence portfolio and inspection visit and audit and passed with no areas for improvement. The next cycle of assessment began in 2021 with annual Charity Quality Standard assessments on core values completed satisfactorily.

- ISO 9001

Age UK Derby and Derbyshire had ISO 9001 re-confirmed in the audit in May 2021. We have now held this award for 11 years and each year have had a clear audit report. This internationally recognised quality standard was considered an important system for the development of public services and entry into the competitive tendering and commissioning structures of Health and Social Care but in recent years local tendering has rarely required the standard and the charity is considering alternatives and hopes the Age England Association standards will, in time, become sufficiently well recognised to replace ISO9001 and reduce duplication.

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Befriending and Mentoring Approved Provider Status

The Befriending Projects have held 'Approved Provider Status' for the main Befriending Service in the High Peak and Derbyshire Dales. In 2018 the Befriending Service again achieved the highest standard with an exceptional audit report by the assessor. This also entitles us to the highest level award in a local quality assurance programme formerly called Derbyshire Trusted Befriending Network. The MBF approved provide standard ended in 2019 with no alternative available so the charity continues to operate to the standard and is instituting an internal audit by a trustee. Locally the social connectedness agenda and merger of the Derbyshire Trusted Befriending Network into a new project means some local quality standards for our projects may be developed.

- Information and Advice Standard

Throughout 2021/22 we continued to implement changes in our Information and Advice Services to enable us to complete an accreditation process. Our service delivery is good but introduction of CharityLog was necessary to facilitate online case reviews for the accreditation process. Alongside these procedural and digital changes we have completed a GDPR review for the service and re-organised the staff team. The assessment led to recommendations for change in how cases are classified and we continue to work towards the accreditation process.

- GDPR

The introduction of the General Data Protection Regulations (GDPR) led to a review of all our services, their data needs and our compliance. CharityLog and its improved security and controls on access resolved most identified risks, and with some practical changes to access within offices and buildings the GDPR risks have been mitigated. Our response to adult safeguarding and issues such as consent within data protection creates many challenges as our services support many vulnerable older people so our staff training, access to colleagues for advice and support and our membership of the Derbyshire Safeguarding Adults Board and use of Derbyshire-wide policies and procedures is essential. Further changes in 2021/22 with the use of digital record systems, archiving of paperwork and homeworking with entirely digital case systems has further improved our GDPR resilience.

- Data

The organization holds 'Cyber-Essentials' a quality standard for data management within digital systems and equipment and this also supports our management of GDPR requirements and other quality standards.

In general other areas of activity are regulated by local and national systems including Trading Standards, CSCI and Adult Health and Social Care.

Financial Management operates to written and monitored procedures covering all areas of financial activity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties and co-operation with other organisations

o Partnership Working

As a region Age UK's in the East Midland work well together working formally and informally together to deliver local projects, region-wide delivery and sharing skills and experience. This partnership works across all roles in the organisation with staff brought together to share experiences and successes in a variety of charitable activity, governance and management. The CEO's of all the East Midlands Age UK local charities meet quarterly for mutual support and to discuss regional issues and feedback to the Age England Association.

o Age UK Partnership Agreement

Since April 2010 AUKDD has worked in partnership with Age UK and other Brand Partners under a partnership agreement. It involves compliance with shared standards for presentation, service delivery and development as well as core principles such as user involvement and quality. In addition to the partnership agreement a series of other formal agreements cover key relationships. The primary agreement is between Age Concerns in Derbyshire who are 'Friends' and work with AUKDD on shared outcomes. Other, less formal, agreements exist with older people's Forums and Friendship Centres. At a local level good working relationships exist across our network to ensure we make effective use of our contacts with older people and their carers.

o The Age England Association

AUKDD is a full member of the Age England Association and a member of the East Midlands Region. The Chief Executive represents Age UK Derby and Derbyshire within 'Brand Partner' meetings in the East Midlands. The regular meetings provide an opportunity for engagement with Age UK and other Brand Partners.

Pay policy for senior staff

The directors consider that the board of directors, who are the Charity's trustees, and the senior management team comprise the key management personnel of the charity. They are in charge of directing and controlling, running and operating the Charity on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses are disclosed in note 10 to the accounts and related party transactions are disclosed in note 20 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with inflation.

Fundraising Policy Statement

AUKDD relies on fundraising to provide some of its unrestricted income to support our charitable activities. In 2017/18 it invested legacy funding in dedicated fundraising posts, the first for the organisation. The new posts included developing a fundraising strategy and confirming our fundraising principles. The investment is beginning to achieve against some ambitious targets and establish a new culture of fundraising. This year the team has again faced enormous challenges as most face to face events were cancelled or impacted by covid guidance. Despite this the team worked to develop local sponsorship and engagement in low-contact fundraising and preparing for future years. Although fundraising has been affected by covid restrictions and by competing demands for donations the team is achieving well against its strategic plan.

We do not carry out street fundraising, nor do we undertake mail shots or telephone canvassing. We do not work with, or have oversight of, any commercial participators or professional fundraisers. We do ensure our fundraising conforms to recognised standards, we comply with the Code of Fundraising Practice, and we are:

- committed to high standards
- honest and open
- clear
- respectful
- fair and reasonable
- accountable

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our fundraising practice is monitored by the trustees of the charity in the Finance and Income Generation Programme Board and they receive a quarterly report. We monitor any fundraising complaints (none were received during the year 2021/22) and always seek to protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches, and undue pressure to donate.

Risk management

Organisational risk is assessed on an ongoing basis and reviewed periodically at the Organisational Development Programme Board. Risk assessment is an integral part of the work of the Chief Executive and of each Programme Board and at meetings of the whole Board when current performance and future objectives are discussed. In 2021/22 they again identified key risk areas and reviewed them in a regular process of in depth analysis of risk and risk mitigation but concentrated on risks associated with the pandemic.

The charity's income generation streams represent a constant risk as they are subject to external change and income generation maintains existing services, supports the development of adequate reserves and maintains essential independence. Shop performance is monitored carefully through the year and a long-term Retail Plan has achieved significant improvements in terms of approach within the shops and trials of new staffing structures including a new dedicated role of Retail Manager. Fundraising has dedicated investment and a long-term plan focussing on establishing a calendar of events for a reliable funding stream. Funding insecurity presents additional risks which the charity mitigates with sufficient reserves and clear action plans for responding to changes to funding.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Age UK Derby & Derbyshire for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Sibbalds Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Approved by order of the board of trustees on 17th October 2022 and signed on its behalf by:



.....
C R Newton
Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AGE UK DERBY & DERBYSHIRE

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AGE UK DERBY & DERBYSHIRE

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AGE UK DERBY & DERBYSHIRE

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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:

As part of our planning process:

- We enquired of management the systems and controls the company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: FRS 102, Companies Act 2006, Charities Act 2011, GDPR and Employment Law.
- We considered the incentives and opportunities that exist in the company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the company, together with the discussions held with the company at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Reviewing board meeting minutes throughout the period and subsequent to the year end for discussions of irregularities including fraud.
- Reviewing sensitive expense accounts for evidence of irregularities including fraud.

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
AGE UK DERBY & DERBYSHIRE**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Harj Vasdev MEng FCA (Senior Statutory Auditor)
for and on behalf of Sibbalds Limited
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Oakhurst House
57 Ashbourne Road
Derby
Derbyshire
DE22 3FS

Date: 24th November 2022

AGE UK DERBY & DERBYSHIRE

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

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	61,361	-	61,361	137,857
Charitable activities					
Health and care		354,513	-	354,513	524,062
Information and advice		248,825	-	248,825	231,212
Infrastructure		44,571	-	44,571	83,617
Retail ¹		14,734	-	14,734	139,465
Wellbeing		92,435	2,729	95,164	165,365
Support		5,081	-	5,081	12,195
Other trading activities	3	602,949	(1)	602,948	134,880
Investment income	4	<u>3,384</u>	<u>-</u>	<u>3,384</u>	<u>6,299</u>
Total		<u>1,427,853</u>	<u>2,728</u>	<u>1,430,581</u>	<u>1,434,952</u>
EXPENDITURE ON					
Raising funds	6	633,069	-	633,069	321,968
Charitable activities					
Health and care	7	521,795	-	521,795	473,894
Information and advice		362,136	-	362,136	238,435
Infrastructure		70,268	-	70,268	77,172
Wellbeing		<u>152,960</u>	<u>14,524</u>	<u>167,484</u>	<u>213,188</u>
Total		<u>1,740,228</u>	<u>14,524</u>	<u>1,754,752</u>	<u>1,324,657</u>
NET INCOME/(EXPENDITURE)		(312,375)	(11,796)	(324,171)	110,295
Transfers between funds	19	<u>(5,490)</u>	<u>5,490</u>	<u>-</u>	<u>-</u>
Net movement in funds		(317,865)	(6,306)	(324,171)	110,295
RECONCILIATION OF FUNDS					
Total funds brought forward		1,113,190	6,306	1,119,496	1,009,201
TOTAL FUNDS CARRIED FORWARD		<u>795,325</u>	<u>-</u>	<u>795,325</u>	<u>1,119,496</u>

¹This does not include shop income which is included in 'other trading activities'. An analysis of income from charitable activities, including retail, is given in note 5 to the financial statements.

The notes form part of these financial statements

AGE UK DERBY & DERBYSHIRE

BALANCE SHEET
31 MARCH 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	139,772	119,532
CURRENT ASSETS			
Debtors	14	204,328	80,886
Cash at bank and in hand		<u>663,664</u>	<u>1,026,923</u>
		867,992	1,107,809
CREDITORS			
Amounts falling due within one year	15	(212,439)	(107,845)
		<u>655,553</u>	<u>999,964</u>
NET CURRENT ASSETS			
		795,325	1,119,496
NET ASSETS		<u>795,325</u>	<u>1,119,496</u>
FUNDS	19		
Designated unrestricted funds		486,578	769,346
General unrestricted funds		308,747	343,844
Restricted funds		<u>-</u>	<u>6,306</u>
TOTAL FUNDS		<u>795,325</u>	<u>1,119,496</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on ~~17th October 2022~~ and were signed on its behalf by:



.....
C R Newton
Trustee

AGE UK DERBY & DERBYSHIRE

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

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(329,598)</u>	<u>161,698</u>
Net cash (used in)/provided by operating activities		<u>(329,598)</u>	<u>161,698</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(37,701)	(43,652)
Sale of tangible fixed assets		800	-
Interest received		<u>3,384</u>	<u>6,299</u>
Net cash used in investing activities		<u>(33,517)</u>	<u>(37,353)</u>
Change in cash and cash equivalents in the reporting period			
		(363,115)	124,345
Cash and cash equivalents at the beginning of the reporting period	2	<u>1,024,916</u>	<u>900,571</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>661,801</u></u>	<u><u>1,024,916</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
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)	(324,171)	110,295
Adjustments for:		
Depreciation charges	17,461	12,770
Profit on disposal of fixed assets	(800)	-
Interest received	(3,384)	(6,299)
(Increase)/decrease in debtors	(123,442)	1,915
Increase in creditors	<u>104,738</u>	<u>43,017</u>
Net cash (used in)/provided by operations	<u>(329,598)</u>	<u>161,698</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	2,679	2,747
Notice deposits (less than 3 months)	660,985	1,024,176
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(1,863)</u>	<u>(2,007)</u>
Total cash and cash equivalents	<u>661,801</u>	<u>1,024,916</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	1,026,923	(363,259)	663,664
Bank overdraft	<u>(2,007)</u>	<u>114</u>	<u>(1,863)</u>
	<u>1,024,916</u>	<u>(363,115)</u>	<u>661,801</u>
Total	<u>1,024,916</u>	<u>(363,115)</u>	<u>661,801</u>

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

1. ACCOUNTING POLICIES

Charity information

Age UK Derby & Derbyshire is a private company limited by guarantee incorporated in England and Wales. The registered office is 29a Market Place, Heanor, Derbyshire, DE75 7EG.

The members of the charity are the trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

After reviewing the charity's forecasts and projections plus the latest financial information, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Donations

Donations and legacies are included when received.

Grants

This income represents monies receivable from statutory agencies and other charitable trusts for the provision of information, befriending, advocacy and daycare services. Income is accounted for in the period for which it is received. Where donors specify that grants or donations must be used in future accounting periods, such income is deferred.

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

1. ACCOUNTING POLICIES - continued

Income

Shop income

This is included in the accounts when receivable. It represents monies receivable through shop sales of donated goods.

Investment income

Bank interest is included in the income and expenditure account on an accruals basis.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly allocated to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with the charity's compliance with constitutional and statutory requirements.

Irrecoverable VAT is allocated where possible against specific cost categories, otherwise it is treated as a support cost and allocated in the manner stated above.

Tangible fixed assets

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

Freehold property	- 2% on cost
Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on cost, 25% on cost
Motor vehicles	- 20% on cost

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Taxation

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

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and gifts	<u>61,361</u>	<u>137,857</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop income	<u>602,948</u>	<u>134,880</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable	<u>3,384</u>	<u>6,299</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Health and care	Information and advice	Infrastructure	Retail
	£	£	£	£
Local authority grants and SLA	139,915	248,301	5,900	-
Other income	199,416	-	33,597	6,849
COVID-19 furlough grants	<u>15,182</u>	<u>524</u>	<u>5,074</u>	<u>7,885</u>
	<u>354,513</u>	<u>248,825</u>	<u>44,571</u>	<u>14,734</u>
			2022 Total	2021 Total
	Wellbeing	Support	activities	activities
	£	£	£	£
Local authority grants and SLA	79,373	-	473,489	875,493
Other income	11,564	4,265	255,691	86,902
COVID-19 furlough grants	<u>4,227</u>	<u>816</u>	<u>33,708</u>	<u>193,521</u>
	<u>95,164</u>	<u>5,081</u>	<u>762,888</u>	<u>1,155,916</u>

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

6. RAISING FUNDS

Shop trading costs

	2022	2021
	£	£
Staff costs	240,582	142,197
Bank charges	8,177	2,965
Rent, rates and power	167,288	72,409
Insurance	9,528	5,985
Printing, postage & telephone	7,576	4,841
Recruitment and training	2,134	224
Repairs and computer costs	53,285	14,139
Sundry costs	16,304	6,647
Travel costs	13,066	3,635
Goods and consumables	6,259	6,812
COVID-19 costs	206	23
Professional fees	12,749	3,240
Internal recharge	3,000	4,044
Depreciation	3,424	3,459
Share of support costs (see note 8)	<u>89,491</u>	<u>51,348</u>
	<u>633,069</u>	<u>321,968</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Health and care	444,613	77,182	521,795
Information and advice	308,830	53,306	362,136
Infrastructure	59,809	10,459	70,268
Wellbeing	<u>142,402</u>	<u>25,082</u>	<u>167,484</u>
	<u>955,654</u>	<u>166,029</u>	<u>1,121,683</u>

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

8. SUPPORT COSTS

	Head office costs £	Governance costs £	Totals £
Health and care	114,673	4,110	118,783
Information and advice	79,970	2,068	82,038
Infrastructure	15,428	669	16,097
Wellbeing	<u>36,753</u>	<u>1,849</u>	<u>38,602</u>
	<u>246,824</u>	<u>8,696</u>	<u>255,520</u>
Analysed between:			
Raising funds	89,491		89,491
Charitable activities	157,333	8,696	166,029
Activity		Basis of allocation	
Head office costs		Support costs allocated on direct cost basis	
Governance costs		Governance costs allocated on direct cost basis	

9. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	17,461	12,770
Surplus on disposal of fixed assets	<u>(800)</u>	<u>-</u>

10. 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

No expenses were paid to the trustees in the current or previous year.

11. STAFF COSTS

	2022 £	2021 £
Wages and salaries	922,041	803,922
Social security costs	40,191	35,476
Other pension costs	<u>64,166</u>	<u>54,931</u>
	<u>1,026,398</u>	<u>894,329</u>

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

11. STAFF COSTS - continued

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

	2022	2021
Direct charitable activities	71	60
Raising funds	23	20
Governance	<u>1</u>	<u>1</u>
	<u>95</u>	<u>81</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	137,636	221	137,857
Charitable activities			
Health and care	524,062	-	524,062
Information and advice	231,212	-	231,212
Infrastructure	83,617	-	83,617
Retail	139,465	-	139,465
Wellbeing	163,378	1,987	165,365
Support	12,195	-	12,195
Other trading activities	134,880	-	134,880
Investment income	<u>6,299</u>	<u>-</u>	<u>6,299</u>
Total	<u>1,432,744</u>	<u>2,208</u>	<u>1,434,952</u>
EXPENDITURE ON			
Raising funds	321,968	-	321,968
Charitable activities			
Health and care	473,894	-	473,894
Information and advice	238,435	-	238,435
Infrastructure	77,172	-	77,172
Wellbeing	<u>206,658</u>	<u>6,530</u>	<u>213,188</u>
Total	<u>1,318,127</u>	<u>6,530</u>	<u>1,324,657</u>
NET INCOME/(EXPENDITURE)	114,617	(4,322)	110,295
RECONCILIATION OF FUNDS			
Total funds brought forward	998,573	10,628	1,009,201

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>1,113,190</u>	<u>6,306</u>	<u>1,119,496</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2021	90,000	88,740	20,168	53,862	252,770
Additions	-	3,406	-	34,295	37,701
Disposals	-	-	-	(13,000)	(13,000)
At 31 March 2022	<u>90,000</u>	<u>92,146</u>	<u>20,168</u>	<u>75,157</u>	<u>277,471</u>
DEPRECIATION					
At 1 April 2021	13,500	82,440	14,116	23,182	133,238
Charge for year	1,800	1,908	2,345	11,408	17,461
Eliminated on disposal	-	-	-	(13,000)	(13,000)
At 31 March 2022	<u>15,300</u>	<u>84,348</u>	<u>16,461</u>	<u>21,590</u>	<u>137,699</u>
NET BOOK VALUE					
At 31 March 2022	<u>74,700</u>	<u>7,798</u>	<u>3,707</u>	<u>53,567</u>	<u>139,772</u>
At 31 March 2021	<u>76,500</u>	<u>6,300</u>	<u>6,052</u>	<u>30,680</u>	<u>119,532</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	122,381	28,714
Other debtors	30,157	29,712
VAT	10,827	1,502
Prepayments and accrued income	<u>40,963</u>	<u>20,958</u>
	<u>204,328</u>	<u>80,886</u>

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 16)	1,863	2,007
Trade creditors	31,285	8,849
Social security and other taxes	(2,569)	9,766
Pension creditor	6,947	5,987
Attachment of earnings	720	54
Other creditors	19,337	-
Amounts received in advance	101,320	52,254
Accrued expenses	<u>53,537</u>	<u>28,928</u>
	<u>212,439</u>	<u>107,845</u>

Amounts received in advance contains grants which have been received prior to the year end but are unable to be used until the following financial year, in accordance with the terms of the grant.

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>1,863</u>	<u>2,007</u>

17. LEASING AGREEMENTS

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

	2022	2021
	£	£
Within one year	120,373	115,880
Between one and five years	172,422	189,708
In more than five years	<u>4,860</u>	<u>5,000</u>
	<u>297,655</u>	<u>310,588</u>

During the period, lease payments recognised as an expense totalled £165,142 (2021: £98,542).

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted fund	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	139,772	-	139,772	119,532
Current assets	867,992	-	867,992	1,107,809
Current liabilities	<u>(212,439)</u>	<u>-</u>	<u>(212,439)</u>	<u>(107,845)</u>
	<u>795,325</u>	<u>-</u>	<u>795,325</u>	<u>1,119,496</u>

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

19. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	343,844	(286,376)	251,279	308,747
Emergency reserve	75,000	-	(25,000)	50,000
Staff reserve	132,941	(5,898)	(25,000)	102,043
Buildings reserve	250,000	-	(150,000)	100,000
Committee infrastructure improvements	13,965	-	-	13,965
Fundraising	41,058	(17,161)	-	23,897
Retail manager	32,835	-	-	32,835
I & A	29,398	(13,327)	-	16,071
Service evaluation	19,176	4,588	-	23,764
Quality assurance	5,000	-	-	5,000
Volunteer recruitment	10,327	-	-	10,327
Isolations and loneliness	18,838	-	-	18,838
Income maximisation	14,700	-	-	14,700
End of life roadshow	5,000	-	-	5,000
Mini-bus	5,024	(4,988)	-	36
Footcare	5,444	(5,953)	509	-
Bakewell	4,657	-	-	4,657
Caroline Court	3,319	-	-	3,319
First Taste - projects	18,095	2,430	-	20,525
First Taste - running	2,075	-	-	2,075
Fairfield Pensioners	1,042	(13)	-	1,029
Daycare Amenity	15,625	(313)	-	15,312
COVID-19 lockdown	65,827	(8,549)	(57,278)	-
Help To Move	-	23,185	-	23,185
	<u>1,113,190</u>	<u>(312,375)</u>	<u>(5,490)</u>	<u>795,325</u>
Restricted funds				
Memory Lane	6,306	(11,796)	5,490	-
	<u>6,306</u>	<u>(11,796)</u>	<u>5,490</u>	<u>-</u>
TOTAL FUNDS	<u><u>1,119,496</u></u>	<u><u>(324,171)</u></u>	<u><u>-</u></u>	<u><u>795,325</u></u>

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

19. 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	1,294,868	(1,581,244)	(286,376)
Staff reserve	-	(5,898)	(5,898)
Fundraising	22,387	(39,548)	(17,161)
I & A	1	(13,328)	(13,327)
Service evaluation	-	4,588	4,588
Mini-bus	1	(4,989)	(4,988)
Footcare	38,969	(44,922)	(5,953)
First Taste - projects	5,200	(2,770)	2,430
Fairfield Pensioners	2,223	(2,236)	(13)
Daycare Amenity	2,963	(3,276)	(313)
COVID-19 lockdown	8,987	(17,536)	(8,549)
Help To Move	52,254	(29,069)	23,185
	<u>1,427,853</u>	<u>(1,740,228)</u>	<u>(312,375)</u>
Restricted funds			
Memory Lane	2,728	(14,524)	(11,796)
	<u>2,728</u>	<u>(14,524)</u>	<u>(11,796)</u>
TOTAL FUNDS	<u>1,430,581</u>	<u>(1,754,752)</u>	<u>(324,171)</u>

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	272,470	71,374	343,844
Emergency reserve	75,000	-	75,000
Staff reserve	135,300	(2,359)	132,941
Buildings reserve	250,000	-	250,000
Committee infrastructure improvements	13,965	-	13,965
Fundraising	59,384	(18,326)	41,058
Retail manager	32,835	-	32,835
I & A	29,398	-	29,398
Service evaluation	14,588	4,588	19,176
Quality assurance	5,000	-	5,000
Volunteer recruitment	10,327	-	10,327
Isolations and loneliness	18,838	-	18,838
Income maximisation	14,700	-	14,700
End of life roadshow	5,000	-	5,000
Mini-bus	11,210	(6,186)	5,024
Footcare	15,200	(9,756)	5,444
Bakewell	4,457	200	4,657
Caroline Court	3,319	-	3,319
First Taste - projects	14,210	3,885	18,095
First Taste - running	2,075	-	2,075
Fairfield Pensioners	-	1,042	1,042
Daycare Amenity	11,297	4,328	15,625
COVID-19 lockdown	-	65,827	65,827
	<u>998,573</u>	<u>114,617</u>	<u>1,113,190</u>
Restricted funds			
Memory Lane	10,628	(4,322)	6,306
	<u>1,009,201</u>	<u>110,295</u>	<u>1,119,496</u>
TOTAL FUNDS	<u><u>1,009,201</u></u>	<u><u>110,295</u></u>	<u><u>1,119,496</u></u>

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

19. 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	1,287,427	(1,216,053)	71,374
Staff reserve	-	(2,359)	(2,359)
Fundraising	19,376	(37,702)	(18,326)
Service evaluation	-	4,588	4,588
Mini-bus	-	(6,186)	(6,186)
Footcare	24,608	(34,364)	(9,756)
Bakewell	200	-	200
First Taste - projects	5,425	(1,540)	3,885
Fairfield Pensioners	1,213	(171)	1,042
Daycare Amenity	4,342	(14)	4,328
COVID-19 lockdown	90,153	(24,326)	65,827
	<u>1,432,744</u>	<u>(1,318,127)</u>	<u>114,617</u>
Restricted funds			
Memory Lane	2,208	(6,530)	(4,322)
	<u>2,208</u>	<u>(6,530)</u>	<u>(4,322)</u>
TOTAL FUNDS	<u>1,434,952</u>	<u>(1,324,657)</u>	<u>110,295</u>

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

19. MOVEMENT IN FUNDS - continued

Unrestricted (Designated) funds

The Emergency reserve is earmarked by the trustees for potential liabilities arising out of unexpected circumstances, including closure costs particularly those which may arise when any of the Charity's leases have to be terminated. The amount required was reviewed during the year and amended to reflect the changed requirement.

The Staff reserve has been earmarked to mitigate liabilities for redundancy or TUPE costs and essential cover for key staff. The amount required was reviewed during the year and amended to reflect the changed requirement.

The Buildings reserve has been earmarked for the purchase of shop premises, maintenance of properties and dilapidation liabilities on leases. The amount required was reviewed during the year and amended to reflect the changed requirement.

The Infrastructure Improvements reserve represents funds earmarked to improve our IT and premises infrastructure.

The Fundraising reserve is earmarked to allow a small team of dedicated fundraisers to be established who will seek to establish long term sustainable income streams for the charity. This activity has commenced in the last year.

The Retail Manager reserve is earmarked to fund a dedicated Retail Manager to provide support to our shops and help them to increase the income they generate for the charity. The amount required was reviewed during the year and amended to reflect the changed requirement.

The I&A reserve is earmarked to allow us to expand our face to face information and advice service into Chesterfield. The amount required was reviewed during the year and amended to reflect the changed requirement.

The Service Evaluation reserve is earmarked to allow us to undertake evaluations of key projects to help identify the key beneficial outcomes of the projects. The amount required was reviewed during the year and amended to reflect the changed requirement.

The Quality Assurance reserve is earmarked to allow us to provide a dedicated resource to support the implementation throughout the charity of initiatives designed to improve the quality of all our interactions with older people such as the Dementia Friendly and Scam Friendly programmes. The amount required was reviewed during the year and amended to reflect the changed requirement.

The Volunteer Recruitment reserve is earmarked to fund support to our shops and services in the recruitment and retention of volunteers.

The Isolation & Loneliness reserve is earmarked to fund a worker focused on developing services to reduce isolation and loneliness amongst older people.

The Income Maximisation reserve is earmarked to fund a series of local initiatives designed to support disadvantaged clients to ensure they are claiming the full range of benefits to which they are entitled. The amount required was reviewed during the year and amended to reflect the changed requirement.

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

19. MOVEMENT IN FUNDS - continued

The **End of Life Roadshow** reserve is earmarked to allow us to develop a service bringing together those services most important to older people as they plan for the later stages of their life. The amount required was reviewed during the year and amended to reflect the changed requirement.

The **Mini-bus** reserve was earmarked towards the purchase and operation of two minibuses to allow us to develop some new services whilst also reducing our reliance on other transport providers. We now operate two buses and transport some of our service users on a regular basis and others on an ad hoc basis.

The **Tootsies Footcare Service** scheme aims to deliver Footcare support to people aged 50+. Footcare can contribute to a loss of independence because of foot pain, increased risk of falls and loss of personal dignity. The service will also link users to a wide range of support through the use of the First contact referral system, The service expanded from its original pilot area and in 2014/15 developed to over 20 venues across the County but as the external restricted funding for the service has now ceased it was reclassified during the year as designated funding.

Bakewell is fundraising raised specifically to help to safeguard the long term future of the service.

Caroline Court is fundraising raised specifically to help to safeguard the long term future of the service.

First Taste Projects is the remaining grant funding transferred into the charity to fund the current projects.

First Taste Running Costs is the balance of funds previously held by First Taste earmarked to cover the administrative costs of the office base.

The **Fairfield Pensioners Fund** was originally set up by Age UK Derby & Derbyshire in response to the closure of the Fairfield estate post office, the group meets each week to share transport to the nearest post office and cash point facilities and then socialise and participate in activities. The group is run with support from the Befriending Service. The group has developed extension projects and regularly works with other services in Fairfield.

The **Daycare Amenities Fund** represents monies raised by the Daycare centres in Bakewell, Hope, and Holland Ward for additional activities for the service use.

The **COVID-19 Lockdown Fund** represents donations and grants received from Age UK, Derby City Council Chaddesden Neighbourhood Fund, Chaddesden Society, East Midlands Airport Fund, Foundation Derbyshire, Linear, and Severn Trent Water in support of their pandemic response. These funds supported a range of activity including personal protective equipment (PPE) for frontline staff and volunteers, additional staff costs, equipment and supplies for emergency response services, emergency food packs and shopping. As the first lockdown ended the funds met costs associated with making and keeping premises and services 'covid-secure' and supporting older people to attend services again. The Police and Crime Commissioner's Fund provided start-up funding for the Money Support Service to reduce financial abuse risks associated with the pandemic to enable vulnerable older people to safely pay for shopping and household supplies.

The **Help To Move Fund** represents funding received to assist in the delivery of independent housing advice to people aged 50+ as well as a small grant support fund to fund one-off costs associated with moving home.

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

19. MOVEMENT IN FUNDS - continued

Restricted funds

Memory Lane (North): Clinical Commissioning Groups in Derbyshire offered a round of grant funding in 2016 to deliver services which addressed their key objectives. AUKDD secured one grant for Memory Lane North which offers an extension of our Memory Lane methodology into additional areas in the North Derbyshire and Hardwick CCG areas. The service is appropriate and accessible to anyone aged 65+ vulnerable to social isolation but is specially designed for older people and carers living with dementia. Sessions are person-centred so each Memory Lane group is unique, responding to the memories of local communities and cultures. Activities, special events and location are dictated by members and local stakeholders allowing each Memory Lane group to reflect the needs of its community of interest.

20. RELATED PARTY DISCLOSURES

During the year, the company entered into transactions with Medoc Computers Limited, a company in which Lynda Done (Trustee) is a director and her son is a majority shareholder. Purchases of £1,920 (2021: £7,270) were made during the year and the balance outstanding at the year end was £Nil (2021: £Nil).

During the year, key management personnel received aggregate compensation of £57,333 (2021: £57,342).

During the year, donations from trustees totalled £Nil (2021: £Nil).

21. DEFERRED INCOME

At the year end, there was deferred income of £101,320 (2021: £52,254) included within creditors. This relates to grants which were received prior to the year end but were not able to be utilised until after the year end. These amounts will be utilised in full in the following financial year. Amounts released to income during the year totalled £52,254 (2021: £2,000).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	61,361	137,857
Other trading activities		
Shop income	602,948	134,880
Investment income		
Interest receivable	3,384	6,299
Charitable activities		
Local authority grants and SLA	473,489	875,493
Other income	255,691	86,902
COVID-19 furlough grants	<u>33,708</u>	<u>193,521</u>
	<u>762,888</u>	<u>1,155,916</u>
Total incoming resources	1,430,581	1,434,952
EXPENDITURE		
Shop trading costs		
Wages	223,400	133,189
Social security	5,416	2,747
Pensions	11,766	6,261
Bank charges	8,177	2,965
Rent, rates and power	167,288	72,409
Insurance	9,528	5,985
Printing, postage & telephone	7,576	4,841
Recruitment and training	2,134	224
Repairs and computer costs	53,285	14,139
Sundry costs	16,304	6,647
Travel costs	13,066	3,635
Goods and consumables	6,259	6,812
COVID-19 costs	206	23
Professional fees	12,749	3,240
Internal recharge	3,000	4,044
Plant and machinery	1,871	3,459
Motor vehicles	<u>1,553</u>	<u>-</u>
	543,578	270,620
Charitable activities		
Wages	498,217	487,856
Carried forward	498,217	487,856

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Charitable activities		
Brought forward	498,217	487,856
Social security	19,646	18,196
Pensions	34,324	31,911
Rent, rates and power	29,703	41,133
Insurance	2,806	4,467
Agency costs	42,684	42,574
Printing, postage & telephone	11,556	12,043
Recruitment and training	3,430	364
Repairs and computer costs	18,673	10,465
Sundries	76,152	89,034
Professional fees	7,049	2,764
Travel and motor costs	23,202	8,854
Transport	4,426	(454)
Daycare meals	10,774	5,523
Activity costs	1,540	315
Irrecoverable VAT	7,966	5,221
Internal recharge	27,225	29,972
COVID-19 costs	1,695	10,617
COVID-19 support grants	125,347	30,760
Plant and machinery	-	225
Fixtures and fittings	185	46
Motor vehicles	9,854	5,383
Loss on sale of tangible fixed assets	(800)	-
	955,654	837,269
Support costs		
Head office costs		
Wages	200,424	182,877
Social security	15,129	14,533
Pensions	18,076	16,759
Internal recharges	(30,225)	(34,016)
Rent, rates and power	1,955	1,516
Printing, postage & telephone	7,180	4,955
Recruitment and training	1,009	-
Other costs	20,539	11,492
Professional costs	4,816	3,922
Travelling	3,923	4,521
Freehold property	1,800	3,296
Plant and machinery	38	359
Fixtures and fittings	2,160	-
	246,824	210,214
Governance costs		
Other costs	219	199
Carried forward	219	199

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Governance costs		
Brought forward	219	199
Audit fees	8,107	6,355
Sundries	156	-
Recruitment and training	214	-
	<u>8,696</u>	<u>6,554</u>
Total resources expended	<u>1,754,752</u>	<u>1,324,657</u>
Net (expenditure)/income	<u>(324,171)</u>	<u>110,295</u>