

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

**REPORT OF THE TRUSTEES AND  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
AGE CONCERN WIGAN BOROUGH  
(A COMPANY LIMITED BY GUARANTEE)**

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

# **AGE CONCERN WIGAN BOROUGH**

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## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2021**

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

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

The Trustees have considered this guidance.

There are two key principles of public benefit.

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

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

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

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

#### **CHIEF OFFICER'S REPORT**

##### **General trading environment**

The COVID-19 pandemic presented unprecedented and unforeseen challenges to the work of Age UK Wigan Borough. From the beginning of the year and throughout the trading year, our services and responses needed to be agile and responsive to the immediate and direct needs of older people. This primarily focussed on important practical tasks e.g. ensuring that shopping and prescriptions were collected and delivered and that clients received calls to ensure they were safe and well. Within weeks, we reviewed and transformed our social inclusion project 'Bright Days' to engage older people in inclusive on-line activity.

Our Home Help and Handyperson services experienced the largest impact and regrettably we needed to apply to HMRC for the Furlough Job retention scheme for staff within these projects. This also impacted on our ability to generate unrestricted income via these charged for services. After two months, Age UK Wigan Borough was in a position to resume home based services within safe government guidelines, however, many older people temporarily disengaged from these services pending vaccination and a more optimistic outlook.

##### **Quality Assurance and Impact**

During the year, the organisation was successfully re-assessed against the Age UK IAQP (Information and Advice Quality Programme) This with other quality standards previously achieved indicates our on-going commitment to providing consistently high quality services across our portfolio.

During the year 99.6% per cent of respondents to our quality surveys said they would recommend our services to friends and family. We supported 3932 individual older people with a range of services and also secured £1,863,394 benefit entitlement for local older people, despite the restrictions placed upon us due to COVID-19 regulations.

##### **Objectives and activities**

During each lockdown period, we mobilised staff and adapted to provide emergency support and check-up calls. Over the year, we distributed 1200 food parcels and hampers, undertook 1715 free shops/prescription collections and 558 paid-for shops through Home Help and did 10,618 check and chat phone calls.

Our Bright Days programme quickly adapted to provide on-line Zoom and telephone-led activities. Around 440 participants per month enjoyed a range of quizzes, sing-a-longs and other social activities. Monthly activity packs were posted to clients to encourage social inclusion and mental stimulation.

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2021**

Our Information and Advice service continued to provide help with benefits, our Housing and Care service supported people who needed to move home, particularly into care and our Advocacy service helped people to challenge decisions. All activity took place over the phone, rather than face-to-face and we adapted to provide this. During the year, we seconded a staff member to the Better at Home team in Wigan Council to support hospital discharge activities in this unprecedented time of pressure.

As lockdown took hold we provided two months' support to people who struggled to use the computer to help them get online, use Zoom or Facebook to keep in touch with family and friends.

From September, we began a scheme to encourage people to eat well and grow vegetables. Necessarily a lot of activity had to be on-line and included recipe sharing, a growing club and Zoom hobby evenings.

#### **Charged for services and products**

Despite the impact of COVID-19 restrictions, we have continued to see an increase in referrals to our Home Help Service. As a result of feedback from our customers, we recognise there is a range of additional issues and challenges for which our customers would value additional support. This includes but not exclusively gardening and support to cook independently. This, along with the Handyperson service offers an opportunity to develop and grow our charged for activity, generating valuable income for the organisation as well as delivering vital support to enable local older people to live independently.

#### **Priorities for the immediate future**

The organisation is fortunate to have a reasonable level of reserves to insulate us from some of the immediate challenges. During the year we also received income from a diverse range of sources that help to offset the negative financial impact of COVID-19 on our charged for services. This includes:

- Emergency COVID-19 appeal funding via Age UK
- Funding from the CAF Resilience Fund
- An increase in donations as a result of empathy for our charitable cause
- Donations from local trusts

Our initial priority is to develop services as we come out of lockdown - particularly Bright Days activities and ensure more referrals to the information services. As older people become more confident about going out again, we expect our numbers to increase.

Our organisation strategy is due to be reviewed in 2021 and it is difficult to predict the longer term consequences of COVID -19 on the health and well-being agenda and on the economy. Many of these consequences are out of our control, however, we plan to review, diversify and consolidate our Home Help and Handyperson services, offering a broader range of bespoke interventions along with a flexible pricing structure.

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2021**

#### **STRATEGIC REPORT**

##### **Financial position**

The trustees report a net surplus for the charity of £159 (2020: deficit of £46,861) arising from both unrestricted and restricted funds, and has a healthy net assets figure of £1,142,827, mainly comprising cash at bank.

##### **Income**

Total income for 2021 was £749,155 (2020: £771,731) representing a decrease of 3%, which given the year under review is pleasing to note. The main reason the income has only reduced by 3% is due to furlough receipts, donations and other income. Without donations the Charity has seen a reduction in grant income mainly due to COVID-19 restrictions on 1-1 charged for support and income generated via Bright Days.

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

##### **Expenditure**

Whilst the charity has seen a slight reduction in income overall as mentioned above, there has been a reduction in expenditure. This has gone from £818,592 to £748,996 in 2021, decreasing by £69,596 in 2021 compared to the previous year. However costs of grants awarded in 2020 were £169,192, meaning the actual relevant expenditure was £649,400 in 2020, meaning expenditure has actually increased in 2021 by £99,596.

This is due to wages, grants paid and repairs recording a positive figure in 2021 rather than a negative in 2020 due to dilapidation accruals release.

##### **Reserves policy**

The organisation holds sufficient reserves to be able to manage an unexpected withdrawal of income from other sources as well as ensuring that it retains sufficient designated reserves for any liabilities arising from building lease costs and staff redundancy. The value of the designated funds within unrestricted funds stand at £450,000 as at 31st March 2021 (2020 - £590,000).

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

##### **Governing document**

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

It is registered as a Charity with the Charity Commission.

##### **Recruitment and appointment of new trustees**

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

##### **Organisational structure**

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

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

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

##### **Induction and training of new trustees and directors**

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

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2021**

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

##### **Related parties**

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

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

##### **Risk management**

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

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

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

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

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

05004789 (England and Wales)

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

1103022

##### **Registered office**

Pennyhurst Mill  
Haig Street  
Wigan  
Lancashire  
WN3 4AZ

##### **Trustees**

Chairman - B W Shepherd  
Vice Chair - Dr B D Whittell  
Treasurer - M T Hothersall  
J W Maloney  
Lady J L Smith Bsc  
R W Nash  
K P McHugh (resigned 10/7/2020)

##### **Company Secretary**

J W Maloney

##### **Senior Statutory Auditor**

John B S Fairhurst BA(Hons) FCA

## **AGE CONCERN WIGAN BOROUGH**

### **REPORT OF THE TRUSTEES for the Year Ended 31 March 2021**

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

##### **Auditors**

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

##### **Solicitors**

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

##### **Bankers**

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

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

##### **Subsidiary company**

Age UK Wigan Borough Enterprises Limited - Company Number: 03315916

##### **Chief Officer**

Day to day management of the charity was delegated to John McArdle for the year under review and is now shared by Sarah Shannon and Bernadette Ashcroft until a permanent replacement commences in the Autumn.

#### **TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of Age Concern Wigan Borough for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

**AGE CONCERN WIGAN BOROUGH**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2021**

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on *16th Sept. 2021* and signed on the board's behalf by:

  
J W Maloney - Trustee



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

### **Opinion**

We have audited the financial statements of Age Concern Wigan Borough (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

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

### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

### **Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

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

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

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

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the company through discussions with directors and other management, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the UK Companies Act, tax legislation, employment legislation and Health and Safety regulations.

- we enquired of the directors and reviewed correspondence with HMRC for evidence of non-compliance with laws and regulations. We also reviewed controls the directors have in place to ensure compliance.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

- we reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above;

- we enquired of the directors about actual and potential litigation and claims.

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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



Date: 16/9/21 .....

# AGE CONCERN WIGAN BOROUGH

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	41,502	1,000	42,502	28,605
<b>Charitable activities</b>	6				
Local authority contracts		101,769	-	101,769	117,277
Service level contracts		83,950	-	83,950	70,000
Grants other		44,653	184,223	228,876	323,770
Other trading activities	4	152,044	-	152,044	186,848
Investment income	5	2,498	-	2,498	7,415
Other income	7	133,205	4,311	137,516	37,816
<b>Total</b>		559,621	189,534	749,155	771,731
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	8				
Charitable activities		499,025	212,881	711,906	600,709
Governance costs		21,189	15,901	37,090	48,691
Grants awarded		-	-	-	169,192
<b>Total</b>		520,214	228,782	748,996	818,592
<b>NET INCOME/(EXPENDITURE)</b>		39,407	(39,248)	159	(46,861)
<b>Transfers between funds</b>	21	(18,036)	18,036	-	-
<b>Net movement in funds</b>		21,371	(21,212)	159	(46,861)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		1,100,367	42,301	1,142,668	1,189,529
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,121,738</u>	<u>21,089</u>	<u>1,142,827</u>	<u>1,142,668</u>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

# AGE CONCERN WIGAN BOROUGH

## STATEMENT OF FINANCIAL POSITION 31 March 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	15	6,279	8,322
Investments	16	<u>2</u>	<u>2</u>
		6,281	8,324
<b>CURRENT ASSETS</b>			
Debtors	17	134,556	38,991
Cash at bank		<u>1,064,843</u>	<u>1,163,848</u>
		1,199,399	1,202,839
<b>CREDITORS</b>			
Amounts falling due within one year	18	<u>(62,853)</u>	<u>(68,495)</u>
<b>NET CURRENT ASSETS</b>		<u>1,136,546</u>	<u>1,134,344</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,142,827</u>	<u>1,142,668</u>
<b>NET ASSETS</b>		<u>1,142,827</u>	<u>1,142,668</u>
<b>FUNDS</b>	21		
Unrestricted funds		1,121,738	1,100,367
Restricted funds		<u>21,089</u>	<u>42,301</u>
<b>TOTAL FUNDS</b>		<u>1,142,827</u>	<u>1,142,668</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 Sept 2021 and were signed on its behalf by:

  
B W Shepherd - Trustee

# AGE CONCERN WIGAN BOROUGH

## STATEMENT OF CASH FLOWS for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(4,132)	(100,202)
Interest paid		<u>(1,113)</u>	<u>(679)</u>
Net cash used in operating activities		<u>(5,245)</u>	<u>(100,881)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,740)	(7,815)
Interest received		<u>2,498</u>	<u>7,415</u>
Net cash provided by/(used in) investing activities		<u>758</u>	<u>(400)</u>
<b>Cash flows from financing activities</b>			
Intercompany loan increase		-	22,493
Intercompany loan decrease		<u>(94,518)</u>	<u>-</u>
Net cash (used in)/provided by financing activities		<u>(94,518)</u>	<u>22,493</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		(99,005)	(78,788)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,163,848</u>	<u>1,242,636</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,064,843</u></u>	<u><u>1,163,848</u></u>

The notes form part of these financial statements

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE STATEMENT OF CASH FLOWS for the Year Ended 31 March 2021

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

	2021 £	2020 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	159	(46,861)
<b>Adjustments for:</b>		
Depreciation charges	3,783	2,277
Interest received	(2,498)	(7,415)
Interest paid	1,113	679
(Increase)/decrease in debtors	(7,131)	30,826
Increase/(decrease) in creditors	<u>442</u>	<u>(79,708)</u>
<b>Net cash used in operations</b>	<u>(4,132)</u>	<u>(100,202)</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
<b>Net cash</b>			
Cash at bank	<u>1,163,848</u>	<u>(99,005)</u>	<u>1,064,843</u>
	<u>1,163,848</u>	<u>(99,005)</u>	<u>1,064,843</u>
<b>Total</b>	<u>1,163,848</u>	<u>(99,005)</u>	<u>1,064,843</u>

The notes form part of these financial statements



## AGE CONCERN WIGAN BOROUGH

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2021

#### 1. STATUTORY INFORMATION

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

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Preparation of consolidated financial statements**

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

##### **Income**

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

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

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

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

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

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

##### **Interest receivable**

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

##### **Expenditure**

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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 March 2021**

**2. ACCOUNTING POLICIES - continued**

**Allocation and apportionment of support costs**

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

**Operating leases**

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

**Tangible fixed assets**

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

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

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

**Impairment of assets**

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

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

**Taxation**

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

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

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

**Financial instruments**

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

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

## AGE CONCERN WIGAN BOROUGH

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

#### 2. ACCOUNTING POLICIES - continued

##### Financial instruments

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

##### Investments

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

##### Cash at bank and in hand

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

##### Legal status of the Charity

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

##### Government income

The Charity has claimed monies from HMRC as part of the Government furlough scheme. This is recognised immediately the benefit becomes due.

#### 3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	41,773	28,479
Gift aid	<u>729</u>	<u>126</u>
	<u>42,502</u>	<u>28,605</u>

#### 4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Home Help	<u>152,044</u>	<u>186,848</u>

#### 5. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>2,498</u>	<u>7,415</u>

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 6. INCOME FROM CHARITABLE ACTIVITIES

				2021	2020
	Local authority contracts £	Service level contracts £	Grants other £	Total activities £	Total activities £
Local authority contracts	101,769	-	-	101,769	117,277
Service level contracts	-	83,950	-	83,950	70,000
Grant income	-	-	228,876	228,876	323,770
	<u>101,769</u>	<u>83,950</u>	<u>228,876</u>	<u>414,595</u>	<u>511,047</u>

Grant income is analysed as:

	2021 £	2020 £
Bright days	32,107	42,107
HCO Hospital	29,782	4,098
Ambition for ageing	-	169,999
Housing and care options	57,176	56,684
Age UK Emergency Appeal	24,086	-
CAF Resilience Fund	13,311	-
Soil Association	7,256	-
Advocacy	65,158	50,882
	<u>228,876</u>	<u>323,770</u>

### 7. OTHER INCOME

	2021 £	2020 £
Other income	<u>137,516</u>	<u>37,816</u>

Major items above £1,000:

	2021 £	2020 £
Utility contributions	1,679	1,574
Pennyhurst Mill rents - Age UK	9,000	9,000
Partner payments	15,000	15,000
Items under £1,000	5,054	(1,284)
Sustainability grants	13,526	13,526
Age UK Emergency grant appeal	65,258	-
Government income (Furlough)	27,999	-
	<u>137,516</u>	<u>37,816</u>

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9) £	Support costs (see note 10) £	Totals £
Charitable activities	695,992	15,914	711,906
Governance costs	-	37,090	37,090
	<u>695,992</u>	<u>53,004</u>	<u>748,996</u>

### 9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	523,235	426,578
Rent, rates and water	42,484	45,602
Insurance	6,949	6,211
Light and heat	11,956	8,461
Telephone	7,674	6,160
Postage and stationery	18,515	15,196
Sundries	17,587	25,657
Motor and travel	19,735	21,929
Computer costs	7,792	7,741
Repairs and maintenance	3,326	3,796
Volunteer expenses	3,921	1,823
Training and recruitment	3,806	3,090
Consultancy	11,812	9,314
Legal and professional fees	2,229	3,850
Grants paid	661	66,326
Un-claimable VAT	10,527	13,024
Depreciation	3,783	2,277
	<u>695,992</u>	<u>667,035</u>

### 10. SUPPORT COSTS

	Governance costs £
Charitable activities	15,914
Governance costs	<u>37,090</u>
	<u>53,004</u>

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 10. SUPPORT COSTS - continued

Governance costs include the costs of compliance with constitutional and statutory requirements, external audit and legal costs.

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

#### Management

	2021 Total activities £	2020 Total activities £
Grant support costs	-	99,729

#### Governance costs

	Charitable activities £	Governance costs £	2021 Total activities £	2020 Total activities £
Wages	-	34,991	34,991	34,788
Pensions	-	2,099	2,099	2,099
Auditors' remuneration	4,500	-	4,500	4,500
Accountancy and legal fees	10,301	-	10,301	9,762
Bank charges and interest	1,113	-	1,113	679
	<u>15,914</u>	<u>37,090</u>	<u>53,004</u>	<u>51,828</u>

### 11. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Auditors remuneration	4,500	4,500
Depreciation - owned assets	3,783	2,277
Redundancy payments	-	3,351
Property rental	<u>40,000</u>	<u>40,000</u>

### 12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 13. STAFF COSTS

	2021 £	2020 £
Wages and salaries	524,923	434,439
Social security costs	20,731	16,897
Other pension costs	<u>14,671</u>	<u>12,129</u>
	<u>560,325</u>	<u>463,465</u>

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

	2021	2020
Managerial	3	5
Charitable activities	<u>20</u>	<u>40</u>
	<u>23</u>	<u>45</u>

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

### 14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,878	24,727	28,605
<b>Charitable activities</b>			
Local authority contracts	117,277	-	117,277
Service level contracts	70,000	-	70,000
Grants other	-	323,770	323,770
Other trading activities	186,848	-	186,848
Investment income	7,415	-	7,415
Other income	<u>37,816</u>	<u>-</u>	<u>37,816</u>
<b>Total</b>	<b>423,234</b>	<b>348,497</b>	<b>771,731</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	434,071	166,638	600,709
Governance costs	35,598	13,093	48,691
Grants awarded	-	169,192	169,192
<b>Total</b>	<b>469,669</b>	<b>348,923</b>	<b>818,592</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(46,435)</b>	<b>(426)</b>	<b>(46,861)</b>
<b>Transfers between funds</b>	<b>7,817</b>	<b>(7,817)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(38,618)</b>	<b>(8,243)</b>	<b>(46,861)</b>

**AGE CONCERN WIGAN BOROUGH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	1,138,985	50,544	1,189,529
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,100,367</u>	<u>42,301</u>	<u>1,142,668</u>

**15. TANGIBLE FIXED ASSETS**

	Short leasehold £	Electrical equipment £	Fixtures and fittings £
<b>COST</b>			
At 1 April 2020	96,782	7,327	15,497
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>96,782</u>	<u>7,327</u>	<u>15,497</u>
<b>DEPRECIATION</b>			
At 1 April 2020	96,782	6,839	14,483
Charge for year	<u>-</u>	<u>53</u>	<u>305</u>
At 31 March 2021	<u>96,782</u>	<u>6,892</u>	<u>14,788</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>-</u>	<u>435</u>	<u>709</u>
At 31 March 2020	<u>-</u>	<u>488</u>	<u>1,014</u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2020	12,750	41,465	173,821
Additions	<u>-</u>	<u>1,740</u>	<u>1,740</u>
At 31 March 2021	<u>12,750</u>	<u>43,205</u>	<u>175,561</u>
<b>DEPRECIATION</b>			
At 1 April 2020	12,750	34,645	165,499
Charge for year	<u>-</u>	<u>3,425</u>	<u>3,783</u>
At 31 March 2021	<u>12,750</u>	<u>38,070</u>	<u>169,282</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u>-</u>	<u>5,135</u>	<u>6,279</u>
At 31 March 2020	<u>-</u>	<u>6,820</u>	<u>8,322</u>



# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
<b>COST LESS IMPAIRMENT</b>	
At 1 April 2020 and 31 March 2021	<u>2</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>2</u>
At 31 March 2020	<u>2</u>

There were no investment assets outside the UK.

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

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

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

### 17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	18,845	4,553
Amounts owed by group undertakings	88,434	-
Other debtors	-	750
Prepayments and accrued income	<u>27,277</u>	<u>33,688</u>
	<u>134,556</u>	<u>38,991</u>

### 18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	663	4,796
Amounts owed to group undertakings	-	6,084
Social security and other taxes	3,204	3,923
Other creditors	5,689	2,788
Deferred income	44,962	42,323
Accrued expenses	<u>8,335</u>	<u>8,581</u>
	<u>62,853</u>	<u>68,495</u>

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

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 19. LEASING AGREEMENTS

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

	2021	2020
	£	£
Within one year	44,578	47,533
Between one and five years	170,500	213,578
In more than five years	-	10,500
	<u>215,078</u>	<u>271,611</u>

The payments for the financial year with regards to operating leases amounted to £47,533 (2020 - £46,532).

### 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	6,279	-	6,279	8,322
Investments	2	-	2	2
Current assets	1,178,310	21,089	1,199,399	1,202,839
Current liabilities	(62,853)	-	(62,853)	(68,495)
	<u>1,121,738</u>	<u>21,089</u>	<u>1,142,827</u>	<u>1,142,668</u>

The Trustees have designated £450,000 (2020 - £590,000) of the unrestricted funding for future property and running costs in the case of Council funding not being renewed. This would also cover any staffing costs and funding shortfalls.

### 21. MOVEMENT IN FUNDS

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

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 21. MOVEMENT IN FUNDS - continued

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

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

### Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	548,985	(46,435)	7,817	510,367
Designated	<u>590,000</u>	<u>-</u>	<u>-</u>	<u>590,000</u>
	1,138,985	(46,435)	7,817	1,100,367
<b>Restricted funds</b>				
Connect Up	-	(1,634)	1,634	-
Advocacy	19,550	(1,757)	-	17,793
Bright Days	-	8,093	-	8,093
Ambition for Ageing	5,536	807	(6,343)	-
Happy Circle	3,108	-	(3,108)	-
Housing and Care options	<u>22,350</u>	<u>(5,935)</u>	<u>-</u>	<u>16,415</u>
	<u>50,544</u>	<u>(426)</u>	<u>(7,817)</u>	<u>42,301</u>
<b>TOTAL FUNDS</b>	<u>1,189,529</u>	<u>(46,861)</u>	<u>-</u>	<u>1,142,668</u>

# AGE CONCERN WIGAN BOROUGH

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

### 21. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	423,234	(469,669)	(46,435)
<b>Restricted funds</b>			
Connect Up	-	(1,634)	(1,634)
Advocacy	50,882	(52,639)	(1,757)
Bright Days	66,834	(58,741)	8,093
Ambition for Ageing	169,999	(169,192)	807
Housing and Care options	56,684	(62,619)	(5,935)
Housing and Care Options - Hospital	4,098	(4,098)	-
	<u>348,497</u>	<u>(348,923)</u>	<u>(426)</u>
<b>TOTAL FUNDS</b>	<u>771,731</u>	<u>(818,592)</u>	<u>(46,861)</u>

#### **Restricted funds:**

##### **Big Lottery - Community Fund/Advocacy**

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

##### **Big Lottery - Community Fund/Bright Days**

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

##### **Big Lottery - Community Fund/Receptionist**

To provide funds for a receptionist post (short term) which is normally covered by volunteers but due to the Covid-19 pandemic was not able to be filled by volunteers due to lockdowns and shielding.

##### **Wigan Council - Advice for Older People**

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

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

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

##### **Age UK - Emergency Grant Appeal/Emergency Fund plus CAF Resilience Fund**

These emergency funds were received during the Covid-19 pandemic for the over 50's in Wigan Borough, to help provide shopping services, food, PPE, mailing of newsletters, capital items to provide on-line activities, staff to make telephone calls for health and well-being and to help vulnerable people and people who were shielding throughout the pandemic and during the lock downs by providing support where needed within the Wigan Borough community.

##### **Age UK - Warm Homes**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 March 2021

21. MOVEMENT IN FUNDS - continued

Unrestricted funds:

**Wigan Council**

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

**Advice and Information**

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

**Handyperson scheme**

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

**Home Help Service**

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

22. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution scheme in respect of staff member's. The scheme is managed by independent fund managers and its assets/liabilities are held separately from that of the charity. The pension charge represents the amounts paid by the charity and amounted to £14,671 (2020 - £12,129). There were amounts outstanding at the year end of £5,689 (2020 - £2,788).

23. RELATED PARTY DISCLOSURES

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

- i) Cost transfers of £653 (2020 - (£165)).
- ii) The transfer of Home Help income of £93,865 (2020 - £96,369).
- iii) Bank repayments of £Nil (2020 - £30,000).

At the year end £88,434 was due to the Charity, in 2020 £6,084 was due by the Charity.

24. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is deemed to be the Trustees. There were 116 (2020: 95) members as at 31 March 2021, 39 of these were constitutional members with voting rights, the remaining 77 being associated members.

# AGE CONCERN WIGAN BOROUGH

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	41,773	28,479
Gift aid	<u>729</u>	<u>126</u>
	42,502	28,605
<b>Other trading activities</b>		
Home Help	152,044	186,848
<b>Investment income</b>		
Deposit account interest	2,498	7,415
<b>Charitable activities</b>		
Local authority contracts	101,769	117,277
Service level contracts	83,950	70,000
Grant income	<u>228,876</u>	<u>323,770</u>
	414,595	511,047
<b>Other income</b>		
Other income	<u>137,516</u>	<u>37,816</u>
<b>Total incoming resources</b>	749,155	771,731
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	489,932	399,651
Social security	20,731	16,897
Pensions	12,572	10,030
Rent, rates and water	42,484	45,602
Insurance	6,949	6,211
Light and heat	11,956	8,461
Telephone	7,674	6,160
Postage and stationery	18,515	15,196
Sundries	17,587	25,657
Motor and travel	19,735	21,929
Computer costs	7,792	7,741
Repairs and maintenance	3,326	3,796
Volunteer expenses	3,921	1,823
Training and recruitment	3,806	3,090
Consultancy	11,812	9,314
Legal and professional fees	2,229	3,850
Grants paid	661	66,326
Un-claimable VAT	10,527	13,024
Plant and machinery depreciation	53	97
Carried forward	692,262	664,855

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# AGE CONCERN WIGAN BOROUGH

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	692,262	664,855
Fixtures and fittings depreciation	305	326
Computer equipment depreciation	<u>3,425</u>	<u>1,854</u>
	695,992	667,035
<b>Support costs</b>		
<b>Management</b>		
Grant support costs	-	99,729
<b>Governance costs</b>		
Wages	34,991	34,788
Pensions	2,099	2,099
Auditors' remuneration	4,500	4,500
Accountancy and legal fees	10,301	9,762
Bank charges and interest	<u>1,113</u>	<u>679</u>
	<u>53,004</u>	<u>51,828</u>
Total resources expended	<u>748,996</u>	<u>818,592</u>
<b>Net income/(expenditure)</b>	<u><u>159</u></u>	<u><u>(46,861)</u></u>

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