

**REGISTERED COMPANY NUMBER: 2121174**  
**(England and Wales)**

**REGISTERED CHARITY NUMBER: 800912**

**Report of the Trustees and**  
**Financial Statements for the**  
**Year Ended 31 March 2022**  
**for**  
**Age UK Wiltshire**

**Age UK Wiltshire**  
**Annual Review and Accounts 2021-22**

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## Part 1 - Legal and Administrative Information

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 2015).

**Company registered number:** 2121174 (England and Wales)

**Charity registered number:** 800912

### Registered Office:

The Wool Shed  
New Park Street  
Devizes  
SN10 1DY

### Other locations:

St. Michael's Community Centre  
96 St Michael's Road  
Salisbury  
SP2 9LE

Toothill Community Centre  
Dunwich Drive  
Toothill  
Swindon  
SN5 8DH

### Company Secretary

Sarah Cardy

### Trustees and Directors

Pauline Oliver	Chair	Resigned	01/09/22
Kevin Fairman		Resigned	13/05/22
Melissa Hillier			
David King			
Stewart Ruston			
Emma Taylor		Resigned	01/09/22
Keith Johnson		Appointed	15/11/21
Richard Purchase	Chair	Appointed	26/05/22
Warren Finney		Appointed	26/05/22

**Auditors**

Monahans  
Statutory Auditors  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

**Solicitors**

Wansbroughs  
Northgate Street  
Devizes  
Wiltshire  
SN10 1JX

**Bankers**

Lloyds Bank plc  
38 Market Place  
Devizes  
Wiltshire  
SN10 1JD

**Senior Management Personnel**

Sarah Cardy	Chief Executive Officer	Appointed 14/06/2021
John Truss	Programmes Manager	
Pippa Webster	Area Manager South	retired 30/06/22
Kate Brooks	Operations Manager-Deputy CEO	Appointed 4/07/22
Matthew Morrison-Clarke	Director of Paid for Services*	post redundant 29/08/21
Amanda Whipp	Finance Manager*	post redundant 1/10/21

## **Part 2 About our Charity**

### **Our Charitable Objectives**

Age UK Wiltshire (AUKW) is an independent local charity established to promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable in and around the county of Wiltshire. The charity was originally formed in 1949 as the Wiltshire Older People's Welfare Committee and is committed to enhancing the wellbeing of older people in our community. The charity is managed by a board of trustees who have a wealth of experience across the public, private and the third sector, particularly in health, and social care. Our services are provided by a small team of paid employees and a team of around 100 volunteers.

We know there are many circumstances which reduce older peoples' sense of wellbeing in later life. These can include difficulties with physical and mental health, money worries, housing issues, caring responsibilities, and bereavement. The size of the challenge is perhaps best explained by the fact that across the UK within the next two decades the total number of people aged 65 and over is estimated to grow by 48.9 per cent, which amounts to around 4.75 million people. Indeed, in keeping with current trends, the fastest growing group will be those aged 85 and over with the numbers projected to increase by 113.9 per cent, from nearly 1.3 million people to just under 2.8 million by 2035/36. (Source: Office for National Statistics).

As an organisation we seek to fulfil our charitable objectives through the provision of services that provide a mixture of practical and emotional support for older people. In furtherance of our objectives, we work in partnership and collaborate with other charities, voluntary bodies, statutory authorities, and other organisations.

### **Public Benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

### **Our Mission**

Our mission is to inspire, support and enable older people, helping them stay safe, make informed choices and be independent yet connected.

### **Our Vision**

The vision of Age UK Wiltshire is to "To make Wiltshire and Swindon places where everyone can love later life".

### **Our Values**

Our four values are:

Person centred -holistic, caring, we see 'people', compassionate, supportive

Trusted – professional, reliable, knowledgeable, diligent, honest, quality service

Empowering – enabling, independence, ownership, nurturing

Ambitious – for our staff, clients and the organisation.

The board of trustees recognises their duty to act in the charity's best interests, to manage resources responsibly, take reasonable care and display skill in their leadership of the charity.

To that end trustees commit individually and collectively to operate in accordance with the good practice guidance of the Charity Commission. Furthermore, all Age UK Wiltshire trustees and the Chief Executive Officer will subscribe to and uphold the seven Nolan Principles of public life; Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty and Leadership.

## **Equality, Diversity, and Inclusion**

Equality, diversity, and inclusion are central to everything we do at Age UK Wiltshire. We celebrate the diversity of people, aim to remove barriers and to support everyone to overcome and enable their full inclusion and participation in society.

As an organisation we will not tolerate any discrimination, victimisation, or harassment on the grounds of age, disability, gender, marriage and civil partnership, pregnancy and maternity, race, religion or belief, or sexual orientation. We are committed to tackling the inequalities and exclusion and promoting equality and inclusion of people from diverse backgrounds in all areas of our work. We believe an inclusive society where everyone is treated with dignity and respect will not only benefit older people but will also help to develop greater social cohesion, tolerance, stability, and prosperity.

Age UK Wiltshire believes that harnessing the different life experiences, attributes, and contributions of individuals, will make us a more effective organisation in supporting older people and a better place to work or volunteer.

## **Our Strategy**

Our strategic plan builds on the achievements and successes of the charity in recent years and presents our plan for change, that will guide our organisation and people forward:

- ensure our business model is financially sustainable and can continue to support the changing needs of older people for years to come. This will require a more commercial approach to our funding model, with more services being offered at a cost to the client.
- an outcomes-based approach that enables us to demonstrate the true social impact we have and makes our volunteers and staff proud.
- a needs-based approach, reflecting the characteristics of our communities, ensuring priorities are driven by the needs of older people. Providing localised community support reliably, delivering on our commitments and ensuring our services are accessible to all older people.
- help us to engage and energise stakeholders by making it easier to understand what we do and the difference we make.
- become the recognized voice of older people, using our trusted brand and expertise to focus on services and provision that will ensure older people in Wiltshire can love later life.

## **Our key social outcomes**

We are targeting five key social outcomes, which encapsulate our vision:

- Improved wellbeing – mental, emotional and physical wellbeing.
- Increased participation in community – being active, socialising, able to maintain and develop life interests and skills - feeling connected.
- Reduced feeling of loneliness and social isolation through social support.
- More older people able to remain living independently for longer and safer home.

- Greater resilience – supporting and creating choice and control, increasing ability to deal with later life.

## **Services Highlights**

### **Accredited Information & Advice (I&A) Service**

Age UK Wiltshire provides an Information & Advice (I&A) service to people aged 65+ living in Wiltshire and Swindon and to their carers and relatives. The team of paid staff and volunteers respond to a broad range of enquiries including benefit entitlement, applications and resolving disputes, housing, health and social care, legal affairs, general money advice, consumer issues, local services and activities, struggles with daily living and everything in between.

The Information & Advice team supported over 4000 clients engaging in 10,712 contacts either with the client or on behalf of them and helped realise over £2 million pounds in previously unclaimed benefits – a huge amount which will make such a difference.

The Information and Advice service is the front door to the public and underpins the holistic approach we take in supporting our older population. An integrated approach and strong connections enable seamless two-way referrals with our other services including Wellbeing, Community Meals, Fitness & Friendship and the Living Well services, as well as external organisations.

Age UK Wiltshire holds the nationally recognised Advice Quality Standard (AQS) to further demonstrate the quality of the work delivered by our staff and volunteers.

We are grateful to the support of funding from:

EON to help people with Benefit advice with the aim of maximising the income of our clients, and also to encourage uptake of Warm Home Discount to avoid the risk of fuel poverty.

Wiltshire Community Foundation to offer one-off grants to older people that are on a very low income and at risk of fuel poverty and/or struggling to keep their home warm during winter, through the Surviving Winter programme.

Age UK national, Building Resilience funding and the Masonic Charitable Foundation fund - Later Life Goals funding, enables us to provide holistic advice and support to older people experiencing a significant life event such as illness, bereavement, need of care or moving house

Wessex Water, to promote uptake of the Wessex Water Pension Credit discount scheme whilst completing income maximisation work with our clients.

### **Wellbeing and Befriending Service**

Access to the Wellbeing service starts with a 'Guided Conversation' to explore every aspect of the client's life which then help identify the cause of why they are feeling lonely and isolated. It also helps the client focus on what they would like to achieve with our support. We will provide a regular telephone call to from one of our befrienders. They will have a general chat but they will work with someone on individual goals. The befriender will also help the older person access

other services such as Fitness and Friendship clubs, Information and Advice, or a face to face home visit.

During the year we supported 222 people.

### **Living Well Service – Partnerships with GP practices**

We had four contracts that covering 16 Chippenham, Corsham, Box, Bradford on Avon, and Sarum West. In each location an Age UK Wiltshire employee is an integrated part of the surgeries multi-disciplinary teams. Due to the successful partnership and outcomes in Chippenham we were asked to expand our services to Corsham and Box, to all patients in the Chippenham, Corsham and Box PCN.

Patients with non-clinical needs are allocated to the Age UK Project Worker to arrange a home visit to complete a 'Guided Conversation.' This is an opportunity to find out what is important to the patient, what practical problems they are experiencing that require support to overcome, and if there is anything that the patient would like to do in the community which would increase their social connections.

The Living Well project workers provide a wrap-around service working with the patient themselves, whilst drawing on the expertise of other services or work with other third-party organisations such as Carers Support Wiltshire, Dorset & Wiltshire Fire and Rescue Service, Wiltshire Warm & Safe to name just a few.

The themes of support most commonly provided include:

- Finding help at home or personal care
- Access transport schemes and blue badge applications
- Housing options
- Falls prevention and Chiropody
- Income maximisation
- Social groups and exercise activities
- Aids and equipment

### **Fitness and Friendship Clubs**

The Age UK Wiltshire Fitness and Friendship (F&F) Clubs reach out to a section of the population that is less likely to feel at ease in a gym or leisure centre. The clubs are aimed at those who are at increased risk of falls, poor health due to lack of exercise and loneliness and social isolation. Inactivity and more sedentary lifestyles lead to an increased risk of falls, obesity, heart disease, and a decline in mental wellbeing. These clubs have been a great benefit to people as they return to socializing after the Covid lockdowns. The main focus for the year was re-establish the clubs that were closed during lockdown. We reopened 13 clubs across Wiltshire and Swindon. We have plans for a further 2 to open next year.

Our clubs build (or rebuild) client confidence to prevent a downward spiral that can occur after a fall, even where there is no hospital admission or minor injury. The format of the club is through a combination of low impact exercise with an emphasis on friendship and having fun.

Funding from the **Wiltshire & Swindon Sports Partnership (WASP)** has enabled the clubs to develop and additional funding through their Get Out Get Active project to open three additional clubs in south Wiltshire will help to address the pressing need for older people to remain active and healthy.

## **Home from Hospital**

Age UK Wiltshire received funding from Wiltshire Council to deliver a Home from Hospital (HfH) Service for Wiltshire residents, receiving referrals from Salisbury District Hospital (SDH), Royal United Hospital (RUH) in Bath, and Great Western Hospital (GWH) in Swindon and three community hospitals in Chippenham, Warminster, and Marlborough.

The Home from Hospital Service provided short term support to Wiltshire residents, predominantly aged 60 plus for up to 6 weeks following a stay in hospital. The services include a mixture of both practical and emotional support that together enable older people to transition back home and regain their confidence and independence, reducing the likelihood of people becoming socially isolated or lonely and being readmitted to hospital.

Services are aimed almost exclusively at individuals who are not otherwise eligible for a social care service or for NHS rehabilitation. Examples of the types of support given are:

- Falls Prevention – practical support and information regarding falls prevention: and to access exercise classes and personal alarm systems.
- Practical help with domestic activities.
- Income maximisation – information on benefits entitlements.
- Social networks – information and/or support to attend a variety of social activities of the patient's choice.
- Maximising independence – help to find ongoing domestic help, a meal provider, access to community transport, handyperson services, housing options and shopping.
- Wellbeing – giving information/support to access services that could resolve an anxiety or practical problem such as gardening, safety and security, personal care.

### **The Home from Hospital service has received 709 referrals**

The Age UK Wiltshire Home from Hospital contract ends at the end of June 2022. Age UK Wiltshire Board of Trustees spent a long time deliberating over the detail of the new contract but eventually made the very difficult decision to step away because the risk to the organisation was too great.

## **Community Meals**

This service started delivering meals in March 2020. The aim of the service is:

- The provision of an individually selected hot meal at lunchtime, delivered to a client's door or additionally placed or plated in a location of choice within their home
- A carry out positive conversation with a client
- An informal welfare check with any concerns or issues addressed directly.

With this service still in its infancy, the impact of the Covid pandemic very quickly materialised highlighting the sense of isolation and loneliness affecting older people in the community. This meant there was increase in demand and reliance upon Community Meals. Whilst we initially hoped to expand our service gradually, we had to expand quickly reach out across the whole county of Wiltshire. This required an acceleration in the recruitment of drivers to the team, the acquisition of additional vehicles and equipment when compared to our original business plan. We stepped up to the challenge of ensuring our most vulnerable older residents received a hot nutritional meal. As post Covid restrictions were lifted we have been able to step back and review the service and establish a robust model.

We deliver a 7 day a week service across Swindon, Wiltshire, and. This service is valued by the customer and their families. Often we are the only visitor they have to the home. Community Meals works closely with the Home from Hospital service so that HfH can provide an essential 7 day service to those that need it, which creates valuable capacity for domiciliary care providers.

The service has continued to grow and we delivered 46,000 hot meals 16,000 more than last year, and most importantly maintained direct face to face contact with a large number of clients during a very difficult time.

## **Future Plans**

With a growing 65+ population and a difficult financial climate the board recognise that our services are needed more than ever. Growth will come from expanding services and development of commercial activities. The growth of the meals service, exploring retail opportunities are key.

We are looking to develop hubs which might include a drop-in service, retail, a hot meal of a place to connect with others.

With the increasing cost of living, we plan to improve our offer with targeted information and advice and more accessible self-help materials. We continue to work with partner organisations to provide effective referrals.

We will develop services to help people stay more mobile and connected. Fitness and Friendship clubs will expand and develop activities for residents of sheltered housing schemes. These activities are aimed at helping prevent ill health both physical and mental health.

We plan to increase our home support services. Our research shows that there is a big demand for people to receive services to help them remain independent at home for longer. This might be handyperson services, shopping, gardening, befriending and travel support. We will pilot services in a small location to test and learn before launching a wider service.

We also welcome the opportunity to work with Primary Care Networks to help support social needs of patients to help improve their health.

## **Fundraising**

Although the impact of Covid 19 restrictions meant that some of our fundraising activities were cancelled during the last year and applications suspended, we were successful in securing donations from a number of grant-makers to support our Information and Advice service, Wellbeing and Telephone Befriending Programme and Fitness and Friendship Clubs.

Relationship building continues to be at the heart of our fundraising activities, and we remain incredibly grateful for the support we receive from individuals, our community, corporate organisations and grant-making trusts and foundations.

We have an option to make single or recurring donations online and raise awareness of the potential for people to leave us a legacy in their will via our website and promotional materials.

## **Supporters**

We would like to say thank you to all those organisations that provided a mix of financial and practical support to Age UK Wiltshire:

- Age UK
- Wiltshire Council

- Wiltshire Community Foundation
- Wiltshire & Swindon Sports (WASP)
- The National Lottery Community Fund
- Friends and Forum
- Bradford on Avon and Melksham PCN
- Sarum West Locality PCN
- Hathaway Medical Practice
- Chippenham, Corsham, Box PCN
- Melksham Town Council
- Green Square Accord

### **Part 3 Financial Review**

We are reporting an operating deficit of £109,202 (2021: surplus £135,488). The deficit is due largely by two factors. Firstly income was obtained the previous financial year for services that were carried out in this financial year of around £76,000 and an agreement at the later part of the year to spend on development of services which will bring in income in future years.

A robust financial reporting mechanism ensures Trustees regularly review income and expenditure against budget/forecast. This allows decisions to be made about the future direction of the charity and its activities in order that organisation and charitable objectives are achieved.

The financial investments and policies of the organisation are reviewed on a regular basis. It was decided that in the light of the current investment climate and the future plans of the organisation to maintain the accounts as they stood. Reviewing of the investments is a constant process but it is acknowledged by the board that with interest rates as low as they are, there is currently little chance of improving our return.

The financial position of the charity remains robust, with unrestricted reserves of £623,879. This was helped by the generous legacies left to the charity amounting to £38,945 The charity does still face significant challenges in generating new revenue streams to fulfil its charitable objectives and meet the ever-increasing needs of the rising number of older people.

The defined benefit pension scheme was in surplus at the year end due to high bond yields. The £23,000 net asset is not recognised in the balance sheet as the charity is not entitled to any surplus on the wind up of the scheme.

### **Principal Risks and Uncertainties**

The charity has traditionally relied upon various sources of funding, including commissioned services and grant funding from trusts, foundations, and individuals. While these continue as current sources of income, we acknowledge that some revenue streams are potentially at greater risk due to reductions in funding to local authorities. We have therefore made a positive change in our strategy to increase our commercial activity and income. In order to mitigate this risk, we are:

- Increasing the paid for services
- Expanding and developing commercial opportunities
- Taking the opportunity to apply for grant funding as it becomes available.
- Ensuring efficiency in the use of resources, monitoring expenditure to control costs and safeguard reserves.

- Engaging with funders and contractual partners on a regular basis.
- Collaborating with other charitable organisations to make best use of resources and intellectual property; and
- Developing new ways of working to ensure Age UK Wiltshire remains relevant in an ever-changing environment.

## **Reserves Policy**

In compliance with the guidance from the Charity Commission, the trustees ensure that a financial risk assessment is completed as part of the annual budgeting and business planning process. The Reserves Policy was re-assessed during the year and the level decided upon is maintained to enable Age UK Wiltshire to discharge all financial and pension liabilities in the event of closure.

In assessing the need for reserves the trustees consider:

1. The advisable funding to cover the plans to mitigate an unexpected cut in funding,
2. Specific funding for the development of new or expanded services, and
3. Specific reserves for identified long term liabilities.

For the 2021/2022 financial year the trustees have assessed the reserves needed, based upon the above criteria, as 3 to 6 months expenditure.

The total value of funds held at the balance sheet date was £687,055 (2021: £796,257). The value of restricted funds was £63,176 (2021: £124,909) Designated funds of £140,000 (2021: £140,000) are held to support specific future projects. The charity also holds £15,470 of funds that can only be realised by disposing of tangible fixed assets. Therefore, the free reserves of the charity are £468,409 (2021: £515,547).

The charity holds funds in line with the policy, although the charity is facing unprecedented demand for services and the future for the commissioning of statutory services remains unclear. A number of services continue to be funded or part-funded from voluntary income, so we will seek additional income to further develop our services. We are looking to expand our commercial operations in order to raise enough income to sustain the charity going forward.

## **Part 4 – 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. Members guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of a winding up.

### **Recruitment of Trustees**

The charity's board comprises a Chair and between three and seven other trustees. A trustee may be appointed by ordinary resolution of the charity or co-opted by the board. Vacancies for trustees are advertised, applicants are interviewed following short-listing, references are taken up and criminal record disclosures are obtained. Once elected, a trustee may serve for a period of three years and be eligible for re-election.

### **Induction and training of Trustees**

On appointment, trustees attend induction training for trustees as well as organisation induction training and are given on-going support from fellow trustees and the company secretary.

External training is used where relevant, together with appropriate publications (e.g. Charity Commission CC3).

## **Organisation structure**

The board of trustees meets at least quarterly where it considers matters relating to the organisation's strategy, policy, monitoring performance, regulatory matters, and governance. In addition, it considers and if in agreement, ratifies recommendations made by subcommittees and any relevant working groups. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within the scheme of delegation approved by the trustees for operational matters. This delegated authority was formally reviewed and updated in May 2022.

## **Pay policy for senior staff**

The senior management team comprises the trustees and key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year.

The pay of senior staff is managed in accordance with a scheme of remuneration for all staff and has been adjusted dependent on the circumstances of the charity. The board of trustees considers the affordability of pay increases annually.

## **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 risks. The trustees confirm that the major risks have been reviewed and systems or procedures have been established to manage those risks.

The trustees' risk management strategy comprises:

- A quarterly review of the register of principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the review, and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Attention has also been focussed on non-financial risks arising from fire, health and safety of staff and volunteers, data protection and other risks. These risks are managed by ensuring the organisation has robust policies and procedures in place with regular and appropriate training for staff and volunteers.

## **Fund-raising standards information**

Relationship building continues to be at the heart of our fundraising activities, and we remain incredibly grateful for the support we receive from individuals, our community, corporate organisations and grant-making trusts and foundations. We mainly rely on raising income from grant application, contracts, voluntary donations and legacies

We have an option to make single or recurring donations online and raise awareness of the potential for people to leave us a legacy in their will via our website and promotional materials.

We do not use any third-party organisations to raise funds on our behalf. We are registered with the Fundraising Regulator and follow the Code of Fundraising Practice. We have no complaints about our fund-raising activity. Our fundraising activities do not carry out any direct marketing or contacting individuals.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with any other local related party or organisation is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. A Register of Interests is maintained and is readily available for inspection.

Age UK Wiltshire is one of approximately 125 Brand Partners affiliated to Age UK. We work together in a spirit of collaboration and mutual support to achieve common goals. It is important to stress that we are an independent local charity run by local people for local people. The brand partnership with Age UK is as part of a federation and is NOT a branch structure. Age UK Wiltshire is not funded by the national charity except for specific project funding and we continue to be entirely responsible for raising our own funding.

As a brand partner of Age UK, we aim to ensure that the issues and concerns of older adults in Wiltshire are brought to the attention of policy makers, national, regional, and local, and that high-quality services continue to be provided at a local level to support older adults to maintain their independence, dignity, and well-being.

### **Finally, and most importantly**

Age UK Wiltshire is only able to provide the huge amount of support that it does to older people across Wiltshire and Swindon by the selfless effort and dedication of all our staff and volunteers. Every single one of the team, whatever their role, contributes significantly to making life better for older people. We are also extremely grateful to our donors and funders for their support. On behalf of the board and the Chief Executive Officer a heartfelt, thank you!

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are

also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

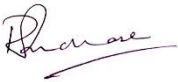
In so far as the trustees are aware:

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

## **AUDITORS**

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

Approved by order of the board of trustees on .....18<sup>th</sup> January 2023..... and signed on its behalf by:



**Richard Purchase**

**Chair of Trustees**

## **Report of the Independent Auditors to the Members of**

### **Age UK Wiltshire**

#### **Opinion**

We have audited the financial statements of Age UK Wiltshire (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.

## **Report of the Independent Auditors to the Members of**

### **Age UK Wiltshire - continued**

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.

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

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

## **Report of the Independent Auditors to the Members of**

### **Age UK Wiltshire - continued**

#### **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.

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

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

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

Based on our understanding of the charity and the provision of services to the elderly, we identified that the principal risks of non-compliance with laws and regulations related to safeguarding, health and safety, employment law, Companies Act 2006 and Charity Law, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charity. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, management override, and potential lack of segregation of duties. Audit procedures performed by the audit engagement team included:

- discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;

## **Report of the Independent Auditors to the Members of**

### **Age UK Wiltshire – continued**


- understanding and review of management's internal controls designed to prevent and detect irregularities, and fraud;
- review of the minutes of the Trustees meetings;
- designing audit procedures to incorporate unpredictability;
- performing analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud;
- review of the financial statements disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of the Trustees and third-party advisors about actual and potential litigation and claims;
- testing transactions entered into outside of the normal course of the charity's business; and
- identifying and testing journal entries, in particular any journal entries with fraud characteristics such as journals with round numbers.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and the transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

#### **Use of our report**

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

  
James Gare DChA FCA (Senior Statutory Auditor)  
for and on behalf of Monahans  
Statutory Auditors  
Hermes House, Fire Fly Avenue  
Swindon, Wiltshire  
SN2 2GA

Date: 18 January 2023 .....

**Age UK Wiltshire**  
**Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

		Unrestricted Total		Designated	2022 Restricted	2021 Total
	Notes	funds £	funds £	funds £	funds £	funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	3	75,435	-	119,096	194,531	398,150
<b>Charitable activities</b>	6					
Provision of services		796,429	-	56,674	853,103	753,669
Other trading activities	4	10,165	-	-	10,165	1,080
Investment income	5	21	-	-	21	326
<b>Total</b>		<u>882,050</u>	<u>-</u>	<u>175,770</u>	<u>1,057,820</u>	<u>1,153,225</u>
<b>EXPENDITURE ON</b>						
Raising funds	7	32,278	-	-	32,278	37,280
<b>Charitable activities</b>	8					
Provision of services		<u>891,241</u>	<u>-</u>	<u>237,503</u>	<u>1,128,744</u>	<u>980,457</u>
<b>Total</b>		<u>923,519</u>	<u>-</u>	<u>237,503</u>	<u>1,161,022</u>	<u>1,017,737</u>
<b>NET INCOME/(EXPENDITURE)</b>		(41,469)	-	(61,733)	(103,202)	135,488
<b>Other recognised gains/(losses)</b>						
Actuarial gains/(losses) on defined benefit schemes		<u>(6,000)</u>	<u>-</u>	<u>-</u>	<u>(6,000)</u>	<u>(3,000)</u>
<b>Net movement in funds</b>		(47,469)	-	(61,733)	(109,202)	132,488
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>531,348</u>	<u>140,000</u>	<u>124,909</u>	<u>796,257</u>	<u>663,769</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>483,879</u>	<u>140,000</u>	<u>63,176</u>	<u>687,055</u>	<u>796,257</u>

The notes form part of these financial statements

**Age UK Wiltshire (Registered number: 02121174)**

**Balance Sheet**  
**31 March 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	17	15,470	18,801
Investments	18	<u>1</u>	<u>1</u>
		15,471	18,802
<b>CURRENT ASSETS</b>			
Stocks	19	2,919	2,656
Debtors: amounts falling due within one year	20	78,443	65,680
Debtors: amounts falling due after more than one year	20	5,000	11,040
Cash at bank and in hand		<u>655,955</u>	<u>775,394</u>
		742,317	854,770
<b>CREDITORS</b>			
Amounts falling due within one year	21	(70,733)	(74,315)
		<u>        </u>	<u>        </u>
<b>NET CURRENT ASSETS</b>		<u>671,584</u>	<u>780,455</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		687,055	799,257
<b>PENSION LIABILITY</b>	25	-	(3,000)
		<u>        </u>	<u>        </u>
<b>NET ASSETS</b>		<u>687,055</u>	<u>796,257</u>
<b>FUNDS</b>	24		
Unrestricted funds		623,879	671,348
Restricted funds		<u>63,176</u>	<u>124,909</u>
<b>TOTAL FUNDS</b>		<u>687,055</u>	<u>796,257</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....18.1.2023..... and were signed on its behalf by:



.....  
R Purchase - Trustee

The notes form part of these financial statements

**Age UK Wiltshire**

**Cash Flow Statement**  
**for the Year Ended 31 March 2022**

Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Cash generated from operations      1	(110,114)	176,485
Net cash (used in)/provided by operating activities	(110,114)	176,485
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(9,346)	(15,700)
Interest received	<u>21</u>	<u>326</u>
Net cash used in investing activities	<u>(9,325)</u>	<u>(15,374)</u>
	—————	—————
<b>Change in cash and cash equivalents in the reporting period</b>	(119,439)	161,111
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>775,394</u>	<u>614,283</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>655,955</u>	<u>775,394</u>

The notes form part of these financial statements

**Age UK Wiltshire**

**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 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(103,202)	135,488
<b>Adjustments for:</b>		
Depreciation charges	12,677	9,562
Interest received	(21)	(326)
Increase in stocks	(263)	(1,177)
(Increase)/decrease in debtors	(6,723)	10,128
(Decrease)/increase in creditors	(3,582)	25,810
Difference between pension charge and cash contributions	<u>(9,000)</u>	<u>(3,000)</u>
<b>Net cash (used in)/provided by operations</b>	<u>(110,114)</u>	<u>176,485</u>

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

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>775,394</u>	<u>(119,439)</u>	<u>655,955</u>
	<u>775,394</u>	<u>(119,439)</u>	<u>655,955</u>
<b>Total</b>	<u>775,394</u>	<u>(119,439)</u>	<u>655,955</u>

The notes form part of these financial statements

**Age UK Wiltshire**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**1. GENERAL INFORMATION**

Age UK Wiltshire is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. 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. The registered office address and principal activities can be found in 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.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

**Going concern**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Preparation of consolidated financial statements**

The financial statements contain information about Age UK Wiltshire 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.

The charity's trading subsidiary, Age UK Wiltshire Trading Limited, ceased trading on 1 April 2018.

**Critical accounting judgements and key sources of estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Critical accounting estimates and assumptions**

The charitable trust makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

**Age UK Wiltshire**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**2. ACCOUNTING POLICIES - continued**

The present value of the Age UK Retirement Benefits Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note on Employee Benefit Obligations, will impact the carrying amount of the pension liability.

Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2019 has been used by the actuary in valuing the pensions liability at 31 March 2022. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

**Critical areas of judgement**

None

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income 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 the executor(s) to 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. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

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.

Trading income is included in incoming resources in the SOFA and trading costs are included in resources expended. Income represents commissions receivable, excluding value added tax.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**2. ACCOUNTING POLICIES - continued**

**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 an expense against the activity for which expenditure arose.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Fixed assets costing in excess of £500 (per individual item) are capitalised. Computer equipment will be written off over three years on a straight line basis and fixtures and fittings written off over four years on a straight line basis.

**Investments**

Investments in subsidiaries are measured at cost less impairment.

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Taxation**

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

**Fund accounting**

Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specified purposes as laid down by the donor which have been raised by the charity for specific purposes. Expenditure which meets these criteria is identified to the fund.

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

**Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**2. ACCOUNTING POLICIES - continued**

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

The Charity participates in the Age UK Retirement Benefits Scheme which, with effect from 1st October 2001, has a defined contribution section and a defined benefit section. The defined benefit section of the scheme closed to future accrual on 30 November 2008.

Defined contribution section

The assets of the scheme are held separately from those of the Charity in an independently administered fund. The costs of the defined contribution arrangements are charged as incurred.

Defined benefits section

The expected costs of providing pensions under the defined benefit scheme, as calculated periodically by professionally-qualified actuaries, are charged to the SOFA so as to spread the cost over the service life of the employees. The charity is not entitled to any surplus on the wind up of the scheme and so any pension asset will not be shown on its balance sheet.

**Donated goods, services and facilities**

Donated goods, services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated goods, services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Financial instruments**

The charitable trust only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the academy trust and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments. Amounts due to the charity's wholly owned subsidiary are held at face value less any impairment.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument. Amounts due to charity's wholly owned subsidiary are held at face value less any impairment.

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations and grants	155,586	353,460
Legacies	<u>38,945</u>	<u>44,690</u>
	<u>194,531</u>	<u>398,150</u>

**4. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Hall hire	<u>10,165</u>	<u>1,080</u>

**5. INVESTMENT INCOME**

	2022	2021
	£	£
Deposit account interest	<u>21</u>	<u>326</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Grants	Provision of services	56,674	53,006
Income from charged for services to beneficiaries of the charity	Provision of services	17,421	15,655
Living Well service	Provision of services	120,986	135,077
Home from Hospital service	Provision of services	282,057	335,233
Community meals	Provision of services	<u>375,965</u>	<u>214,698</u>
		<u>853,103</u>	<u>753,669</u>

			2022	2021
			£	£
	Grants	Fees	Contract	Total
Core services	-	96	-	96
Information & Advice	56,674	-	-	56,674
Fitness & Friendship	-	7,972	-	7,972
Living Well	-	-	120,986	120,986
Gardening	-	9,353	-	9,353
Home from Hospital	-	-	282,057	282,057
Community meals	<u>-</u>	<u>375,966</u>	<u>-</u>	<u>375,966</u>
Total	<u>56,674</u>	<u>393,386</u>	<u>403,043</u>	<u>853,103</u>
			<u>853,103</u>	<u>753,669</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**7. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Staff costs	-	5,633
Subscriptions	-	200
Support costs	<u>32,278</u>	<u>31,447</u>
	<u>32,278</u>	<u>37,280</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9) £	Grant funding of activities (see note 10) £	Support costs (see note 11) £	Totals £
Provision of services	<u>844,005</u>	<u>23,578</u>	<u>261,161</u>	<u>1,128,744</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

Analysis of direct costs

				2022	2021
				£	£
Activity	Direct staff costs	Other direct costs	Support costs	Total	Total
Information & Advice	83,512	4,370	29,343	117,225	93,871
Fitness & Friendship	22,429	10,781	11,738	44,948	30,110
Living Well	93,459	1,961	32,277	127,697	151,423
Gardening	7,140	1,443	2,934	11,517	10,046
Home from Hospital	148,675	42,258	61,622	252,555	192,919
Community meals	197,079	200,489	105,640	503,208	410,415
Wellbeing	21,289	380	5,869	27,538	42,356
Toothill	1,315	2,513	-	3,828	8,578
Surviving Winter	4,511	401	11,738	16,650	3,965
Click & Connect	-	-	-	-	7,402
<b>Total</b>	<b>579,409</b>	<b>264,596</b>	<b>261,161</b>	<b>1,105,166</b>	<b>951,085</b>
Grants payable (note 10)	-	23,578	-	23,578	29,371
<b>Total</b>	<b>579,409</b>	<b>288,174</b>	<b>261,161</b>	<b>1,128,744</b>	<b>980,456</b>

Basis of allocation of support costs: Percentage of staff time

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**10. GRANTS PAYABLE**

	2022	2021
	£	£
Provision of services	<u>23,578</u>	<u>29,371</u>

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
AbilityNet partnership agreement	-	5,000
Wiltshire Sight	<u>-</u>	<u>5,000</u>
	<u>-</u>	<u>10,000</u>

The total grants paid to individuals during the year was as follows:

	2022	2021
	£	£
Grants to individuals	<u>23,578</u>	<u>19,371</u>

**11. SUPPORT COSTS**

	Management Totals	Governance costs	
	£	£	£
Raising donations and legacies	32,278	-	32,278
Provision of services	<u>251,564</u>	<u>9,597</u>	<u>261,161</u>
	<u>283,842</u>	<u>9,597</u>	<u>293,439</u>

Analysis of support costs

	2022	2021
	£	£
Staff costs	173,550	169,561
Premises	15,558	15,552
Office costs and sundries	82,057	63,012
Depreciation	12,677	9,562
Governance costs	<u>9,597</u>	<u>9,342</u>
	<u>293,439</u>	<u>267,029</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

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

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

	2022	2021
	£	£
Auditors' remuneration	9,597	9,342
Depreciation - owned assets	12,677	9,562
Operating leases - land and buildings	15,480	15,480
Operating leases - other	<u>28,469</u>	<u>23,268</u>

**13. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**14. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	658,951	601,738
Social security costs	36,269	34,193
Other pension costs	<u>57,431</u>	<u>51,221</u>
	<u>752,651</u>	<u>687,152</u>

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

	2022	2021
Direct charitable	20	19
Fundraising and publicity	1	-
Management and administration	<u>4</u>	<u>4</u>
	<u>25</u>	<u>23</u>

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

The average full-time equivalent staff numbers are 15 (2021: 18).

The key management personnel of the charity comprise the Trustees and the senior management personnel as listed on page 4. The total employee benefits of the key management personnel of the charity were £142,222 (2021: £180,196).

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

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

	Unrestricted	Total	Designated	Restricted
	funds	funds	funds	funds
	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	131,579	-	266,571	398,150
<b>Charitable activities</b>				
Provision of services	711,825	-	41,844	753,669
Other trading activities	1,080	-	-	1,080
Investment income	326	-	-	326
<b>Total</b>	<u>844,810</u>	<u>-</u>	<u>308,415</u>	<u>1,153,225</u>
<b>EXPENDITURE ON</b>				
Raising funds	37,280	-	-	37,280
<b>Charitable activities</b>				
Provision of services	<u>735,755</u>	<u>-</u>	<u>244,702</u>	<u>980,457</u>
<b>Total</b>	<u>773,035</u>	<u>-</u>	<u>244,702</u>	<u>1,017,737</u>
<b>NET INCOME</b>	71,775	-	63,713	135,488
<b>Transfers between funds</b>	52,368	(39,929)	(12,439)	-
<b>Other recognised gains/(losses)</b>				
Actuarial gains/(losses) on defined benefit schemes	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>
<b>Net movement in funds</b>	121,143	(39,929)	51,274	132,488
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>				
As previously reported	415,937	179,929	73,636	669,502
Prior year adjustment	<u>(5,733)</u>	<u>-</u>	<u>-</u>	<u>(5,733)</u>
<b>As restated</b>	<u>410,204</u>	<u>179,929</u>	<u>73,636</u>	<u>663,769</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>531,347</u></u>	<u><u>140,000</u></u>	<u><u>124,910</u></u>	<u><u>796,257</u></u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**16. GOVERNMENT GRANT INCOME**

	2022	2021
	£	£
National Lottery	-	76,798
HMRC Coronavirus Job Retention Scheme	-	11,162

There were no unfulfilled conditions or other contingencies attached to these grants/contracts. The charity has not directly benefited from any other forms of government assistance.

**17. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	20,212	13,526	33,738
Additions	<u>-</u>	<u>9,346</u>	<u>9,346</u>
At 31 March 2022	<u>20,212</u>	<u>22,872</u>	<u>43,084</u>
<b>DEPRECIATION</b>			
At 1 April 2021	6,963	7,974	14,937
Charge for year	<u>5,053</u>	<u>7,624</u>	<u>12,677</u>
At 31 March 2022	<u>12,016</u>	<u>15,598</u>	<u>27,614</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>8,196</u>	<u>7,274</u>	<u>15,470</u>
At 31 March 2021	<u>13,249</u>	<u>5,552</u>	<u>18,801</u>

**18. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2021 and 31 March 2022	<u>1</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>1</u>
At 31 March 2021	<u>1</u>

There were no investment assets outside the UK.

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**18. FIXED ASSET INVESTMENTS - continued**

The company's investments at the balance sheet date in the share capital of companies include the following:

**Age UK Wiltshire Trading Limited**

Registered office:

Nature of business: Dormant

Class of share:	%
Ordinary	holding
	100

	2022	2021
	£	£
Profit for the year	-	210

**19. STOCKS**

	2022	2021
	£	£
Stocks	<u>2,919</u>	<u>2,656</u>

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

	2022	2021
	£	£
Trade debtors	44,249	29,198
Prepayments and accrued income	<u>34,194</u>	<u>36,482</u>
	<u>78,443</u>	<u>65,680</u>

**DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Accrued income	<u>5,000</u>	<u>11,040</u>

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

	2022	2021
	£	£
Trade creditors	28,878	14,973
Social security and other taxes	10,112	8,525
Other creditors	722	574
Accrued expenses	<u>31,021</u>	<u>50,243</u>
	<u>70,733</u>	<u>74,315</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**22. LEASING AGREEMENTS**

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

	2022	2021
	£	£
Within one year	15,548	37,007
Between one and five years	<u>1,722</u>	<u>14,064</u>
	<u>17,270</u>	<u>51,071</u>

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

	Unrestricted		Designated	2022	2021
	Total			Restricted	Total
	funds	funds	funds	funds	funds
	£	£	£	£	£
Fixed assets	15,470	-	-	15,470	18,801
Investments	1	-	-	1	1
Current assets	539,141	140,000	63,176	742,317	854,770
Current liabilities	(70,733)	-	-	(70,733)	(74,315)
Pension liability	-	-	-	-	<u>(3,000)</u>
	<u>483,879</u>	<u>140,000</u>	<u>63,176</u>	<u>687,055</u>	<u>796,257</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**24. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	534,348	(50,469)	483,879
Age Concern Defined Benefit Pension Fund	(3,000)	3,000	-
Dilapidations	40,000	-	40,000
IT equipment	25,000	-	25,000
Strategic Development	25,000	-	25,000
Business Development	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	671,348	(47,469)	623,879
<b>Restricted funds</b>			
Legacies & Special Purposes	35,926	-	35,926
Activities - Development Projects	248	(248)	-
Salisbury Health Activities	1,700	(1,700)	-
Well Being	-	5,000	5,000
Chippenham Borough Lands	3,254	(3,254)	-
National Lottery Community Fund	37,304	(37,304)	-
WASP - GOGA project	25,913	(25,913)	-
Wiltshire Community Foundation - Surviving Winter	15,564	(564)	15,000
Retain Healthcare (Click & Connect)	5,000	(5,000)	-
Wessex water	-	2,250	2,250
Information and advice	<u>-</u>	<u>5,000</u>	<u>5,000</u>
	<u>124,909</u>	<u>(61,733)</u>	<u>63,176</u>
<b>TOTAL FUNDS</b>	<u>796,257</u>	<u>(109,202)</u>	<u>687,055</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**24. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	882,050	(932,519)	-	(50,469)
Age Concern Defined Benefit Pension Fund	-	9,000	(6,000)	3,000
	<u>882,050</u>	<u>(923,519)</u>	<u>(6,000)</u>	<u>(47,469)</u>
<b>Restricted funds</b>				
Activities - Development Projects	-	(248)	-	(248)
Salisbury Health Activities	-	(1,700)	-	(1,700)
Well Being	10,250	(5,250)	-	5,000
Chippenham Borough Lands	-	(3,254)	-	(3,254)
EoN	32,674	(32,674)	-	-
Building resilience	29,250	(29,250)	-	-
Later Life Goals	24,000	(24,000)	-	-
National Lottery Community Fund	-	(37,304)	-	(37,304)
WASP - tackling inequality	5,926	(5,926)	-	-
WASP - GOGA project	5,063	(30,976)	-	(25,913)
Wiltshire Community Foundation - Surviving Winter	36,125	(36,689)	-	(564)
Retain Healthcare (Click & Connect)	-	(5,000)	-	(5,000)
Wiltshire Council household support grant	7,882	(7,882)	-	-
Fitness and Friendship	11,100	(11,100)	-	-
Wessex water	3,000	(750)	-	2,250
Information and advice	10,250	(5,250)	-	5,000
Chippenham Fitness and Friendship club	250	(250)	-	-
	<u>175,770</u>	<u>(237,503)</u>	<u>-</u>	<u>(61,733)</u>
<b>TOTAL FUNDS</b>	<u>1,057,820</u>	<u>(1,161,022)</u>	<u>(6,000)</u>	<u>(109,202)</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**24. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>					
General fund	418,937	(5,733)	68,776	52,368	534,348
Legacies & Special Purposes Fund	179,929	-	-	(179,929)	-
Age Concern Defined Benefit Pension Fund	(3,000)	-	-	-	(3,000)
Dilapidations	-	-	-	40,000	40,000
IT equipment	-	-	-	25,000	25,000
Strategic Development	-	-	-	25,000	25,000
Business Development	-	-	-	50,000	50,000
	<u>595,866</u>	<u>(5,733)</u>	<u>68,776</u>	<u>12,439</u>	<u>671,348</u>
<b>Restricted funds</b>					
Legacies & Special Purposes	35,926	-	-	-	35,926
Activities - Development Projects	15,262	-	(15,014)	-	248
IT Club	2,293	-	(2,293)	-	-
Salisbury Health Activities	1,700	-	-	-	1,700
Well Being	7,474	-	(7,474)	-	-
Chippenham Borough Lands	10,981	-	(3,741)	(3,986)	3,254
National Lottery Community Fund	-	-	37,304	-	37,304
WASP - GOGA project	-	-	25,913	-	25,913
Wiltshire Community Foundation - Surviving Winter	-	-	15,564	-	15,564
Wiltshire Community Foundation - Covid 19 response grant	-	-	8,453	(8,453)	-
Retain Healthcare (Click & Connect)	-	-	5,000	-	5,000
	<u>73,636</u>	<u>-</u>	<u>63,712</u>	<u>(12,439)</u>	<u>124,909</u>
<b>TOTAL FUNDS</b>	<u>669,502</u>	<u>(5,733)</u>	<u>132,488</u>	<u>-</u>	<u>796,257</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**24. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	844,810	(776,034)	-	68,776
Age Concern Defined Benefit Pension Fund	-	3,000	(3,000)	-
	<u>844,810</u>	<u>(773,034)</u>	<u>(3,000)</u>	<u>68,776</u>
<b>Restricted funds</b>				
Activities - Development Projects	-	(15,014)	-	(15,014)
IT Club	-	(2,293)	-	(2,293)
Well Being	-	(7,474)	-	(7,474)
Chippenham Borough Lands	-	(3,741)	-	(3,741)
WASP - Fitness& Friendship	10,127	(10,127)	-	-
EoN	34,844	(34,844)	-	-
Building resilience	7,313	(7,313)	-	-
AUKN Covid emergency appeal	50,557	(50,557)	-	-
Armed Forces Covenant grant	18,800	(18,800)	-	-
Radian Group	750	(750)	-	-
Later Life Goals	7,000	(7,000)	-	-
National Lottery Community Fund	76,798	(39,494)	-	37,304
Friends & Forum	750	(750)	-	-
WASP - tackling inequality	3,125	(3,125)	-	-
WASP - GOGA project	33,120	(7,207)	-	25,913
Groundwork UK	500	(500)	-	-
Neighbourly Limited	400	(400)	-	-
The Openwork Foundation	10,000	(10,000)	-	-
Wiltshire Community Foundation - Surviving Winter	38,900	(23,336)	-	15,564
Wiltshire Community Foundation - Covid 19 response grant	10,431	(1,978)	-	8,453
Retain Healthcare (Click & Connect)	5,000	-	-	5,000
	<u>308,415</u>	<u>(244,703)</u>	<u>-</u>	<u>63,712</u>
<b>TOTAL FUNDS</b>	<u>1,153,225</u>	<u>(1,017,737)</u>	<u>(3,000)</u>	<u>132,488</u>

## Age UK Wiltshire

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### **24. MOVEMENT IN FUNDS - continued**

Information on material funds:

Legacies & Special Purposes: This fund receives monies given for special restricted purposes and can only be used as specified by the donor.

Activities - Development Projects: Grants received to support development and expansion of the Active Ageing department and to purchase new equipment. Received from Warminster Town Council, Sport England and Armed Forces Covenant.

Well Being: Service offering older people who have been identified as being lonely, isolated, lacking in confidence or requiring support to access community activities assistance to make steps to improve their personal sense of wellbeing. Funding supplied by benefactors who wish to remain anonymous.

Chippenham Borough Lands: Capital seed funding to enable creation and ongoing support for one cohort of 50 customers, aged 70+, living in Chippenham, to receive on average one meal per day

WASP - Fitness & Friendship: to engage older people in and deliver fitness programmes.

EON - to provide benefits entitlement checks to older people living in Wiltshire who may be eligible for a discount on utility costs under the government's Warm Home Discount Scheme.

National Lottery Community Fund: Grant to support the development of the Meals+ service

AUKN Covid Emergency appeal - emergency funding to support the charity during Covid-19

Armed Forces Covenant grant - to provide practical and emotional support to an estimated 54,000 retired Armed Forces Veterans living in the county of Wiltshire.

WASP - Get Out Get Active (GOGA) project - to provide a mix of opportunities to support older people to enjoy being "Active Together". The project aims to inspire and support volunteers, coaches and communities to improve the health & well-being of everyone involved.

The Openwork Foundation - to extend the information and advice service to older people living in the Swindon area.

Wiltshire Community Foundation - surviving winter - to provide winter fuel grants to older people in receipt of means tested benefits.

Wiltshire Community Foundation - covid 19 response grant - to increase the capacity of the Meals+ service enabling Age UK Wiltshire to respond to the increased demand created as a result of the Covid-19 pandemic.

Salisbury Health Activities - funding to provide activities in Salisbury

## Age UK Wiltshire

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### **24. MOVEMENT IN FUNDS - continued**

Retain Healthcare (Click & Connect) - funding to help combat social isolation with the use of digital technology

Information & advice - funding for the I&A service

Building resilience - funding to help improve the wellbeing of older people.

Later life goals - funding to provide one to one advice and support to old people, specifically targeting those experiencing a significant life event

Wiltshire Council household support grant - funding to provide grants to households to help survive winter

Fitness & Friendship - to engage older people in and deliver fitness programmes.

WASP - tackling inequality - funding to help reduce negativity and widening inequalities in sport

#### **25. EMPLOYEE BENEFIT OBLIGATIONS**

##### **Defined benefit scheme**

Age UK Wiltshire is a member of the Age UK Retirement Benefits Scheme which operates a defined benefit pension arrangement. The disclosures below relate to the Age Concern Section of the scheme, this section of the scheme closed to further accrual on 30 November 2008. The Scheme provides benefits based on salary at their date of leaving the Scheme and length of service.

The most recent comprehensive actuarial valuation of the Scheme was carried out as at 31 March 2019 and the results of this valuation have been updated to 31 March 2022 by an independent qualified actuary. The results of the latest funding valuation at 31 March 2019 have been adjusted to the balance sheet date taking account of experience over the period since 31 March 2019, changes in market conditions and differences in the financial and demographic assumptions. The present value of the defined benefit obligation was measured using the Projects Unit Method.

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**25. EMPLOYEE BENEFIT OBLIGATIONS - continued**

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2022	2021
	£	£
Current service cost	-	-
Past service cost	-	-
Administration expenses	<u>2,000</u>	<u>2,000</u>
	<u>2,000</u>	<u>2,000</u>
Actual return on plan assets	<u>14,000</u>	<u>32,000</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2022	2021
	£	£
Opening defined benefit obligation	348,000	323,000
Interest cost	7,000	7,000
Actuarial losses/(gains)	(10,000)	28,000
Benefits paid	<u>(11,000)</u>	<u>(10,000)</u>
	<u>334,000</u>	<u>348,000</u>

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2022	2021
	£	£
Opening fair value of scheme assets	345,000	320,000
Contributions by employer	11,000	5,000
Interest income	7,000	7,000
Actuarial gains/(losses)	7,000	25,000
Benefits paid	(11,000)	(10,000)
Administration costs incurred	<u>(2,000)</u>	<u>(2,000)</u>
	<u>357,000</u>	<u>345,000</u>

**Age UK Wiltshire**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**25. EMPLOYEE BENEFIT OBLIGATIONS - continued**

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2022	2021
	£	£
Actuarial gains/(losses)	17,000	(3,000)
Change in effect of the asset ceiling	<u>(23,000)</u>	-
	<u>(6,000)</u>	<u>(3,000)</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2022	2021
Equities	16.70%	19.30%
Diversified growth fund	12.60%	12.50%
Infrastructure	9.50%	-
Matching assets-bonds & gilts	59.90%	65.80%
Cash	<u>1.30%</u>	<u>2.40%</u>
	<u>100.00%</u>	<u>100.00%</u>

The £23,000 net asset is not recognised in the balance sheet. The charity is not entitled to any surplus on the wind up of the scheme and so any pension asset will not be shown on its balance sheet.

## Age UK Wiltshire

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 25. EMPLOYEE BENEFIT OBLIGATIONS - continued

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2022	2021
Discount rate	2.80%	2.10%
CPI inflation	2.80%	2.30%
Future pension increases (RPI 3-5)	3.60%	3.10%
Future pension increases (RPI 2.5)	2.50%	2.50%
RPI inflation	3.60%	3.10%

Main demographic assumptions: 2022: 95% of S3P base tables projected by year of birth assuming future improvements inline with CMI 2021 core projections with a long-term rate of improvement of 1.0%  
2020: 95% of S3P base tables projected by year of birth assuming future improvements inline with CMI 2020 core projections with a long-term rate of improvement of 1.0%

Mortality	2022	2021
Life expectancy for male currently aged 65	22.1 years (age 87.1)	21.1 years (age 87.1)
Life expectancy for female currently aged 65	24.5 years (age 89.5)	24.4 years (age 89.4)
Life expectancy for male currently aged 45	23.1 years (age 88.1)	23.1 years (age 88.1)
Life expectancy for female currently aged 45	25.6 years (age 90.6)	25.6 years (age 90.6)

Allowance has been made for members to exchange 80% of the maximum cash allowance available upon retirement.

#### **Defined contribution scheme**

The pension cost charge represents contributions payable by Age UK Wiltshire to the fund and amounted to £57,431 (2021, £51,328). At 31 March 2022 £387 (2021: £47) of contributions were payable.

#### 26. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

There were no related party transactions for the year ended 31 March 2022.