

# TAMESIDE LINK

England & Wales · Charity number 1046402

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">03054740</a>
Registered	1995-05-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Tameside Link  
Suite 12  
St. Michaels Court  
St. Michaels Square  
Ashton-Under-Lyne  
LANCASHI

**Phone** 01613397211

**Email** [admin@tamesidelink.co.uk](mailto:admin@tamesidelink.co.uk)

## Activities

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**Objects:** THE RELIEF OF PERSONS WITH LEARNING DISABILITES IN THE TAMESIDE AREA

**Activities:** Provision of Social Care

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Disability, Accommodation/housing
- **Who:** People With Disabilities

## Geography

- **Area of benefit:** TAMESIDE
- Oldham
- Rochdale
- Stockport
- Tameside

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,313,804	£2,164,162	£714,159	64
2024-08-31	£1,887,372	£1,794,420	£564,517	56
2023-08-31	£1,596,095	£1,485,906	£471,565	49
2022-08-31	£1,261,684	£1,145,478	£361,376	44
2021-08-31	£1,087,996	£992,983	£245,170	41
2020-08-31	£776,395	£706,106	£136,997	29

## Trustees

Name	Role	Appointed
Christopher Martin Etchells		2013-12-17
Craig Maher		2024-07-09
David Calvert		2024-07-09
Julie Fraser		2024-07-09

**TAMESIDE LINK**

England & Wales - Charity number 1046402

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# Accounts

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**REGISTERED COMPANY NUMBER: 03054740 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1046402**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 August 2025**  
**for**  
**Tameside Link**

**Tameside Link**

**Contents of the Financial Statements**  
**for the Year Ended 31 August 2025**

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## Tameside Link

### Chief Executive Report for the Year Ended 31 August 2025

#### **Introduction**

Tameside Link is a family-led voluntary organisation established in 1995 by parents who recognised the need for personalised, values-driven support for individuals with learning disabilities. Over the years, we have grown into a trusted local provider, offering strengths-based, person-centred support across Tameside and Oldham. Our work has expanded to include individuals who are neurodivergent or those navigating complex lives, ensuring our services remain responsive and inclusive.

At the core of our approach is a deep commitment to advocacy, empowerment, and inclusion. These values shape our governance, leadership, workforce, and direct support, ensuring that individuals and families remain central to everything we do.

#### **Our Core Values in Practice**

##### **Person-Centred Support**

We collaborate with individuals to design tailored care, giving them control over their support, preferences, and personal goals.

##### **Respect and Dignity**

Everyone in our community-whether receiving support, working within our team, or visiting our spaces-is treated with compassion and respect. We embrace diversity and ensure that services honour cultural identity and personal choices.

##### **Empowerment and Choice**

We enable individuals to make informed decisions, manage their budgets, select their support workers, and take control of their daily lives.

##### **Inclusion and Belonging**

We actively work to remove barriers to social participation, fostering meaningful connections between individuals, friends, and their wider communities.

##### **Advocacy and Voice**

As a family advocacy-based organisation, we continue to champion self-advocacy while ensuring everyone has access to independent advocacy services when needed.

##### **Independence and Control**

We support individuals in securing appropriate housing, managing their homes, and developing essential life skills, often integrating technology to enhance autonomy.

##### **Holistic Wellbeing**

A strong focus on physical and mental health ensures positive outcomes. We collaborate with health services, families, and individuals to facilitate meaningful, fulfilling lifestyles.

##### **Partnership and Collaboration**

We engage with commissioners, housing providers, local authorities, healthcare professionals, and voluntary groups to deliver integrated, person-centred care.

## **Tameside Link**

### **Chief Executive Report** **for the Year Ended 31 August 2025**

#### **Accountability and Integrity**

Transparency is at the heart of our operations. Continuous feedback from individuals and families informs service improvements, and we remain committed to high-quality assurance standards.

#### **Investing in Our Workforce**

Our recruitment prioritises shared values. Staff receive a robust induction, ongoing training-including PBS, safeguarding, and person-centred approaches-and regular reflective supervision.

#### **Driving Ethical, Family-Led Care**

These values permeate our policies, recruitment processes, staff development, and support planning. Our workforce is trained in person-centred conversations and strength-based approaches, ensuring each interaction is meaningful and impactful.

#### **Workforce Overview**

At Tameside Link, our people are key to delivering high-quality, person-centred care. Our workforce strategy promotes ethical leadership, inclusion, and continuous learning, supported by clear policies that ensure safe, consistent, values-driven practice

#### **Recruitment and Local Employment**

66% of our staff live in Tameside, reinforcing our commitment to place-based, community-rooted care.

We recruit locally through colleges, job centres, and community networks, prioritising candidates with lived experience or strong community ties. Our values-based recruitment ensures a fair, transparent process focused on empathy, inclusion, and person-centred care.

All recruitment processes comply with our Safer Recruitment Policy, including enhanced DBS checks and reference vetting in line with CQC requirements.

#### **Induction, Training and Development**

All staff complete a structured induction programme, governed by our Staff Induction and Onboarding Policy, covering safeguarding, person-centred support, communication, and our organisational values.

All frontline staff are supported to complete the Care Certificate, covering all 15 standards, with certification awarded upon successful completion.

Oliver McGowan training, in line with national guidance for supporting individuals with autism and learning disabilities, is mandatory for all team members. 98% of our staff have successfully completed Tier 1 training.

Ongoing training is informed by our Training policy and procedure, with modules covering Positive Behaviour Support, safeguarding, health needs, equality and diversity, and assistive technology.

Tameside Link has a partnership with Manchester Metropolitan University to offer degree apprenticeship for its senior leaders. This year we have seen two of the team successfully complete the Chartered management institute degrees BA Hons business management professional in health and social care. We have a further two of the team currently completing the course.

## Tameside Link

### Chief Executive Report for the Year Ended 31 August 2025

We regularly review and update training content based on changes in legislation, best practice, and staff feedback.

#### **Qualifications and Professional Growth**

Staff are supported to complete Level 2 and 3 Health and Social Care qualifications, with plans to expand access through additional training providers and government levy funding.

We promote continuous development through structured supervision, annual appraisals, and personal development plans, as outlined in our Supervision and Appraisal Policy.

Opportunities for shadowing, peer learning, mentoring, and attendance at sector events are built into our Workforce Development Plan.

#### **Staff Retention and Stability**

We currently employ 80 staff; 75% have been with us for over 12 months, 30% for more than 5 years, and 67% of those for over 10 years.

Our Staff Retention Policy focuses on staff wellbeing, clear progression pathways, and recognition of long service.

We celebrate achievements and foster a culture of belonging through regular team events and open communication.

#### **Wellbeing, Resilience and Support**

Staff have access to mental health resources, peer support, and reflective practice sessions.

We offer flexible working where possible and promote a healthy work-life balance through our Mental Health and Monitoring Stress in the Workplace Policy and Procedure and Sickness Absence Policy and Procedure.

Regular one-to-ones and team meetings ensure people feel heard and supported, guided by our Supervision and Appraisal Policy and this further supported by our Code of Conduct Policy and Procedure and staff handbooks.

#### **Governance and Compliance**

Our workforce practices are underpinned by a robust suite of regularly reviewed HR policies and procedures, covering areas such as:

- Equal Opportunities
- Whistleblowing
- Grievance and Disciplinary
- Health and Safety
- Confidentiality and GDPR

These policies ensure full compliance with relevant legislation, including the Employment Rights Act, Equality Act, and Health and Safety at Work Act.

## Tameside Link

### Chief Executive Report for the Year Ended 31 August 2025

#### **Financial Performance**

This financial reporting period has shown a very strong performance in both financial growth and central support efficiencies predominantly from strong digital infostructure. Tameside Link operates in a very challenging sector. We are pleased to report we can maintain the real living wage and continue to grow the quality services, through the challenging economic challenges the sector currently faces.

Our annual turnover was £2,313,804 compared to 23/24 £1,887,372 an increase on 23-24 of £426,432 equal to 22.59% with another £300k service due to start 3rd October which equates turnover to £2.5m for 25-26.

Surplus added for 24/25 is £149,642 therefore were operating at 6.5% margin, compared with last year's £92,952 and an operating margin of 4.9% The surplus percentage to turnover has increased from 4.9% to 6.5%

Current retained income is £714,159, current capital and reserves £741,159

#### **Future Growth**

Tameside Link has now hit a significant milestone in its operational scale, moving from a smaller charity with less than £1m turnover only three years ago to its current turnover of £2.2m. This means a significant future central infostructure plan around compliance, human resources, digital infrastructure support and training is required to maintain and support the future growth of the services the charity supports.

Tameside Link's senior team is evaluating the best way forward to introducing the infostructure required to sustain the future of the organisation. One of the current options under consultation is a potential merger with a larger charity with the infostructure in place.

The other options would be to outsource the support in these areas or to create our own central support team with the necessary skills in the afore mentioned areas.

Tameside Link applied successfully to be on Greater Manchester's Living Well Framework to bid for work in the areas of Learning Disability, Neuro Diversity, Complex Needs and Individual Commissioning. Therefore, we look forward to being able to a future of sustained growth.

Tameside Link is pleased to announce that it has forged a strategic development relationship with Pennine Care Acute Trust children's complex needs team to consider the development of a new respite service for children with complex needs in a bespoke low sensory setting based on the Ealing model of intensive support.

## **Tameside Link**

### **Chief Executive Report** **for the Year Ended 31 August 2025**

#### **Chief Executives Note**

Tameside Link has been at the forefront of the personalisation agenda for 30 years. On writing my 30th report each time is a very proud moment to reflect on how this organisation impacts on everyone it encounters. This year we saw two members of the team retire after over 25 years' service for both of those people, thank you for your service and dedication. Your careers within Tameside Link were a life's work. That goes for everyone who is part this amazing organisation.

We have never been a unique organisation, yet we continue to deliver services in areas where housing is short, recruitment of people whose interests matching the person who requires support is challenging, budget pressures impacting on training and support and the burden of compliance grows year on year.

The one thing the organisation has maintained over its lifetime is a deep rooted sense of trust, built on candour from a team built on family principles around the vulnerable person, starting with their family and friends, the support workers recruited to support the individual, the housing manger leading that team, the engagement with other professionals when required. This ethos has been the pillar the organisation stands on and should never be lost in its growth.

## **Tameside Link**

### **Report of the Trustees for the Year Ended 31 August 2025**

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 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **Objectives and activities**

##### **Objectives and aims**

The Company's aim is to provide a high quality person-centred supported living service that is individualised, flexible and tailored to meet the needs of people with learning disability and their carers within the Greater Manchester area, where the aim is to maximise opportunities for social inclusion, allow individuals to express their life chosen level of independence.

We aim to foster an atmosphere of care and support which both enables and encourages those we support to live as full, interesting and independent lifestyle as possible with the scope and duration of our service provision being kept to a minimum, in line with the agreed plan of care.

The objectives are:

- To build services around individuals
- To consult and involve these individuals at all times
- To act as an enabling organisation in partnership with families, friends, advocates, statutory and non-statutory bodies.
- To promote the dignity of individuals and be supportive in enabling individuals to exercise choice and rights
- To challenge discrimination and uphold the rights and civil liberties of each person supported
- To provide a safe environment whereby peoples development may flourish
- Ensure that activities (education, housekeeping, leisure and work) are shared with others in the local community and that the resources and support of the community are enlisted
- Employ staff that respect and value the people they support and who have skills to support individuals sensitively
- Support staff by providing regular training and ensuring rigorous and comprehensive policies and procedures are in place

#### **Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

## Tameside Link

### Report of the Trustees for the Year Ended 31 August 2025

#### **Strategic report**

#### **Achievements and performance**

#### **Charitable activities to deliver public benefit**

The principal activity in which Tameside Link is involved in is the supply of support workers to individuals in their own homes. The services provided are for adults with learning difficulties who live in the Greater Manchester area where the prime focus is the provision of support to enable them to continue living as independently a life as possible. The support provided by Tameside Link is undertaken to further our charitable purposes for the public benefit.

Personal care includes assistance with:

- Washing or bathing
- Oral care
- Dressing and undressing
- Personal hygiene
- Medication

Practical tasks include:

- Assisting with shopping
- Budgeting and financial matters
- Help with menu planning and preparation
- Help with domestic tasks and laundry
- Help to participate in leisure and social activities both in the local area and wider area if so desired
- Help in maintaining existing work or day centre placements
- Support individuals to maintain their religious and cultural beliefs

Tameside Link continues to deliver high quality supported living and outreach services for people with complex support requirements. This is a complex and demanding sector facing operational and financial challenges severe challenges. Tameside Link, however, continues to deliver support which delivers positive outcomes, helps the people supported by the charity to lead good lives. Tameside Link was established over 30 years ago as a family led organisation delivering advocacy and support services for people with learning disabilities. The focus and priority of the charity continues to be to deliver great outcomes for its beneficiaries and their families.

In addition, the year to August 2025 has again produced substantial growth for Tameside Link, having increased the number of beneficiaries and services provided, and has produced a strong financial performance. Tameside Link continues to have a measured and realistic approach to growth. Building an individual support team specifically designed and equipped to work with an individual who has complex support needs requires skill, experience, empathy and time. The leadership team invest significant resources to ensure each new team is established, and settled, resilient and performing well, before agreeing to take a new referral.

Much of the focus of the last 12 months has been to review and develop our structure, processes and capacity, particularly within the management team. Tameside Link has a remarkably skilled, and dedicated management team, who bring strong experience and values to the organisation. The progress made by the team over the last 12 months to strengthen all areas of performance within the charity is recognised in this report. Tameside Link has successfully applied to be an accredited provider on the Greater Manchester Combined Authorities Living Well Framework.

The charity continues to see demand for its services. There are exciting opportunities to grow and to support more people and families.

## Tameside Link

### Report of the Trustees for the Year Ended 31 August 2025

The charity will continue to focus on ensuring it is well structured and well led to make sure it is well positioned to deliver great outcomes for the people it supports and their families and has capacity to support growth when the right opportunities are presented.

#### **Internal and external factors**

At our monthly meetings, the trustees receive reports on all our clients. We continue to train our staff to various NVQ levels with the aim to improve the quality of the service we provide.

#### **Financial review**

##### **Financial position**

During the last four financial years, we have consistently increased our income achieving £2,313,804 up from £1,887,372 in the previous year in respect of provision of support services.

Our retained surplus has increased to £714,159 up from £564,517 in the previous year. This puts us in a healthy position of having sufficient reserves to cover four months of usual expenditure.

Tameside Link has engaged Mitchell Charlesworth to complete monthly accounts to afford the executive team and trustees more detailed financial reporting, informing a better planning and more robust vision of the charity's present and future financial activities. Going forward, we can report we feel that the company can meet all its financial obligations for the next 12 months.

We received one government grant during the previous reporting period. The grant provided was for moving to a digital adult care record software provider and the associated hardware required to implement the system. The grant covers the provision for a 2-year period.

#### **Investment policy and objectives**

The trustees' investment powers are governed by the Memorandum and Articles of Association. The policy is to maintain income whilst preserving the value of investments.

#### **Reserves policy**

The trustees have formulated a policy to ensure that the unrestricted funds are at a level which equates to approximately three months unrestricted expenditure. This will provide sufficient funds to cover ongoing costs and respond to emergencies which arise from time to time.

As at 31 August 2025 the charitable company held unrestricted reserves of £708,730 (2024 £550,941) and restricted reserves of £5,429 (2024 £13,576).

As at 31 August 2025 the charitable company held total reserves of £714,159 (2024 £564,517).

#### **Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

## Tameside Link

### Report of the Trustees for the Year Ended 31 August 2025

#### **Strategic report**

##### **Financial and risk management**

The trustees have a risk management strategy which comprises the following:

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

This work has identified that financial sustainability is the major financial risk for the charity.

##### **Future plans**

Future developments are restricted due to financial constraints and the trustees have agreed to focus on the day to day activities until they are in a less restricted financial position. This will then enable them to review and address future developments.

##### **Structure, governance and management**

###### **Governing document**

The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006 and was incorporated in 1995. It is controlled by its governing document being its Memorandum and Articles of Association.

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

The directors of the company are also charity trustees for the purpose of charity law and are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

There are no changes in the trustees' related parties from the previous year.

###### **Organisational structure**

The company is governed by its trustees who meet on a bi-monthly basis. It is the responsibility of the trustees to formulate the strategy and policies for the company, including entering into arrangements with local authorities and housing associations to provide supported accommodation for the clients concerned.

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

The trustees are already familiar with the work and needs of the charity. However, the charity encourages additional training via a local voluntary support organisation, T3SC.

###### **Wider network**

Tameside Link works in partnership with various external organisations including Tameside Metropolitan Borough Council, Oldham Metropolitan Borough Council, St. Vincent's Housing Association, Irwell Valley Housing Association, Symphony Housing Association and Advance Housing Association.

## Tameside Link

### Report of the Trustees for the Year Ended 31 August 2025

#### **Structure, governance and management**

##### **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 last 12 months have seen significant challenges to the sector. The increases in the costs of living, adding significant financial pressure, in an operating environment where margins are tight. In comparison to peer organisations Tameside Link has been very successful in being able to show an operating profit and continue to build reserves.

#### **Reference and administrative details**

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

03054740 (England and Wales)

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

1046402

##### **Registered office**

Suite 12  
St Michaels Court  
St. Michael's Square  
Ashton Under Lyne  
Lancashire  
OL6 6XN

##### **Trustees**

C M Etchells - Director  
C E Maher - Solicitor  
D Calvert - Retired  
Miss J Fraser - Housing Officer

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

Nicola Joyce

##### **Auditors**

Mitchell Charlesworth (Audit) Limited  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

##### **Non-Executive Director**

Mark Dyer

##### **Chief Executive Officer**

C Etchells

## Tameside Link

### Report of the Trustees for the Year Ended 31 August 2025

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Tameside Link for the purposes of company law) are responsible for preparing the Annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

#### **Statement as to disclosure of information to auditors**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

We, the trustees of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

#### **Auditors**

The auditors, Mitchell Charlesworth (Audit) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 2 June 2026 and signed on the board's behalf by:

*Chris Etchells*

C M Etchells - Trustee

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

### **Opinion**

We have audited the financial statements of Tameside Link (the 'charitable company') for the year ended 31 August 2025 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 August 2025 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.

**Report of the Independent Auditors to the Members of  
Tameside Link**

**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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

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

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

## Report of the Independent Auditors to the Members of Tameside Link

### **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:

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 worked closely with the directors and senior management to identify the relevant laws and regulations and compliance therewith. Our procedures and sampling were designed to identify irregularities and remove the risk of material misstatements.

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

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

**Report of the Independent Auditors to the Members of  
Tameside Link**

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entries or business activities within the company to express an opinion on the financial statements. We are responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.



*Nicola Joyce*

Nicola Joyce (Senior Statutory Auditor)  
for and on behalf of Mitchell Charlesworth (Audit) Limited  
Mynshull House  
78 Churchgate  
Stockport  
Cheshire  
SK1 1YJ

Date: 3 June 2026

**Tameside Link**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 August 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 <b>Total funds</b> £	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £
<b>Income and endowments from</b>							
<b>Charitable activities</b>	4						
Provision of support		2,308,333	-	2,308,333	1,865,892	16,560	1,882,452
Investment income	3	<u>5,471</u>	<u>-</u>	<u>5,471</u>	<u>4,920</u>	<u>-</u>	<u>4,920</u>
<b>Total</b>		<u>2,313,804</u>	<u>-</u>	<u>2,313,804</u>	<u>1,870,812</u>	<u>16,560</u>	<u>1,887,372</u>
<b>Expenditure on</b>							
<b>Charitable activities</b>	5						
Provision of support		2,154,000	8,147	2,162,147	1,790,29	2,984	1,793,313
Other		<u>2,015</u>	<u>-</u>	<u>2,015</u>	<u>1,107</u>	<u>-</u>	<u>1,107</u>
<b>Total</b>		<u>2,156,015</u>	<u>8,147</u>	<u>2,164,162</u>	<u>1,791,436</u>	<u>2,984</u>	<u>1,794,420</u>
<b>NET INCOME/ (EXPENDITURE)</b>		<b>157,789</b>	<b>(8,147)</b>	<b>149,642</b>	<b>79,376</b>	<b>13,576</b>	<b>92,952</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		<u>550,941</u>	<u>13,576</u>	<u>564,517</u>	<u>471,565</u>	<u>-</u>	<u>471,565</u>
<b>Total funds carried forward</b>		<u><b>708,730</b></u>	<u><b>5,429</b></u>	<u><b>714,159</b></u>	<u><b>550,941</b></u>	<u><b>13,576</b></u>	<u><b>564,517</b></u>

The notes form part of these financial statements

**Tameside Link**

**Balance Sheet**  
**31 August 2025**

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £
<b>Fixed assets</b>							
Tangible assets	10	9,073	3,769	12,842	10,397	4,716	15,113
<b>Current assets</b>							
Debtors	11	316,447	-	316,447	451,261	-	451,261
Cash at bank and in hand		566,399	1,660	568,059	277,773	8,860	286,633
		<u>882,846</u>	<u>1,660</u>	<u>884,506</u>	<u>729,034</u>	<u>8,860</u>	<u>737,894</u>
<b>Creditors</b>							
Amounts falling due within one year	12	(183,189)	-	(183,189)	(188,490)	-	(188,490)
		<u>699,657</u>	<u>1,660</u>	<u>701,317</u>	<u>540,544</u>	<u>8,860</u>	<u>549,404</u>
<b>Net current assets</b>							
		<u>699,657</u>	<u>1,660</u>	<u>701,317</u>	<u>540,544</u>	<u>8,860</u>	<u>549,404</u>
<b>Total assets less current liabilities</b>							
		<u>708,730</u>	<u>5,429</u>	<u>714,159</u>	<u>550,941</u>	<u>13,576</u>	<u>564,517</u>
<b>NET ASSETS</b>							
		<u>708,730</u>	<u>5,429</u>	<u>714,159</u>	<u>550,941</u>	<u>13,576</u>	<u>564,517</u>
<b>Funds</b>							
Unrestricted funds	14			708,730			550,941
Restricted funds				5,429			13,576
<b>Total funds</b>							
				<u>714,159</u>			<u>564,517</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2026 and were signed on its behalf by:

*Chris Etchells*

C M Etchells - Trustee

The notes form part of these financial statements

**Tameside Link**

**Cash Flow Statement**  
**for the Year Ended 31 August 2025**

	Notes	31.8.25 £	31.8.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	16	<b>282,099</b>	(46,722)
Interest paid		<u>(2,015)</u>	<u>(1,107)</u>
Net cash provided by/(used in) operating activities		<u><b>280,084</b></u>	<u>(47,829)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,129)	(9,368)
Interest received		<u>5,471</u>	<u>4,920</u>
Net cash provided by/(used in) investing activities		<u><b>1,342</b></u>	<u>(4,448)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>281,426</b></u>	(52,277)
		<u><b>286,633</b></u>	<u>338,910</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>568,059</b></u></u>	<u><u>286,633</u></u>

The notes form part of these financial statements

## Tameside Link

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 1. 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 in Pound Sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

##### **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.

##### **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.

##### **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practise.

##### **Grants received**

Income from grants is accounted for on a receivable basis.

##### **Tangible fixed assets**

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

Fixtures and fittings - 33% on cost and 15% on reducing balance

Motor vehicles - 25% on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses.

##### **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.

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2025

#### 1. Accounting policies - continued

##### **Fund accounting**

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.

##### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

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

The charitable company contributes to 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.

##### **Going concern**

The trustees expect that the company will continue to create positive cash flows for the foreseeable future and are confident that there is a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements. Thus, the company has prepared the financial statements on a going concern basis.

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2025

#### 2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### Critical accounting judgements and key sourced of estimation uncertainty

Accrued income is estimated based on a review of post year end sales invoices, where a pro rata basis is applied to the period covered by the invoice.

#### 3. Investment income

	<b>31.8.25</b>	31.8.24
	£	£
Deposit account interest	<u><b>5,471</b></u>	<u><b>4,920</b></u>

#### 4. Income from charitable activities

		<b>31.8.25</b>	31.8.24
	Activity	£	£
Individual service contracts	Provision of support	<b>1,211,569</b>	940,930
Direct payment	Provision of support	<b>1,041,760</b>	888,270
Other income	Provision of support	<b>55,004</b>	36,692
Grants	Provision of support	<u><b>-</b></u>	<u><b>16,560</b></u>
		<u><b>2,308,333</b></u>	<u><b>1,882,452</b></u>

#### 5. Charitable activities costs

	Direct	Support	
	Costs	costs (see	
	£	note 6)	Totals
Provision of support	<u><b>2,124,077</b></u>	<u><b>38,070</b></u>	<u><b>2,162,147</b></u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**6. Support costs**

	Management £	Finance £	Governance costs £	Totals £
Provision of support	<u>12,690</u>	<u>112</u>	<u>25,268</u>	<u>38,070</u>

**7. Net income/(expenditure)**

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

	<b>31.8.25</b>	31.8.24
	£	£
Auditors' remuneration	<b>10,000</b>	9,600
Auditors' remuneration for non audit work	<b>15,268</b>	17,275
Depreciation - owned assets	<b>6,400</b>	6,150
Other operating leases	<u><b>53,823</b></u>	<u>37,601</u>

**8. Trustees' remuneration and benefits**

	<b>31.8.25</b>	31.8.24
	£	£
Trustees' salaries	<b>71,971</b>	72,172
Trustees' social security	<u><b>9,542</b></u>	<u>8,709</u>
	<u><b>81,513</b></u>	<u>80,881</u>

One of the trustees received remuneration from employment with the charity, this remuneration exceeded £60,000.

**Trustees' expenses**

No expenses were reimbursed to the trustees during the year in respect of direct charitable expenditure incurred on behalf of the charitable company (2024 £56 to one trustee).

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**9. Staff costs**

	<b>31.8.25</b>	31.8.24
	£	£
Wages and salaries	<b>1,750,387</b>	1,488,206
Social security costs	<b>177,595</b>	133,631
Other pension costs	<b><u>33,416</u></b>	<u>24,935</u>
	<b><u><u>1,961,398</u></u></b>	<u><u>1,646,772</u></u>

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

	<b>31.8.25</b>	31.8.24
Management	<b>1</b>	1
Support staff	<b><u>63</u></b>	<u>55</u>
	<b><u><u>64</u></u></b>	<u><u>56</u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>31.8.25</b>	31.8.24
£60,001 - £70,000	-	1
£70,001 - £80,000	<b>2</b>	-
£80,001 - £90,000	<b><u>-</u></b>	<u>1</u>
	<b><u><u>2</u></u></b>	<u><u>2</u></u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**10. Tangible fixed assets**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>			
At 1 September 2024	20,651	28,995	49,646
Additions	<u>4,129</u>	<u>-</u>	<u>4,129</u>
At 31 August 2025	<u>24,780</u>	<u>28,995</u>	<u>53,775</u>
<b>Depreciation</b>			
At 1 September 2024	10,776	23,757	34,533
Charge for year	<u>5,092</u>	<u>1,308</u>	<u>6,400</u>
At 31 August 2025	<u>15,868</u>	<u>25,065</u>	<u>40,933</u>
<b>Net book value</b>			
At 31 August 2025	<u>8,912</u>	<u>3,930</u>	<u>12,842</u>
At 31 August 2024	<u>9,875</u>	<u>5,238</u>	<u>15,113</u>

**11. Debtors: amounts falling due within one year**

	31.8.25	31.8.24
	£	£
Trade debtors	202,964	354,873
Other debtors	2,133	2,332
Prepayments and accrued income	<u>111,350</u>	<u>94,056</u>
	<u>316,447</u>	<u>451,261</u>

Tameside Link

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025

**12. Creditors: amounts falling due within one year**

	<b>31.8.25</b>	31.8.24
	£	£
Social security and other taxes	<b>72,059</b>	58,503
Other creditors	<b>8,880</b>	7,818
Accrued expenses	<b><u>102,250</u></b>	<u>122,169</u>
	<b><u>183,189</u></b>	<u>188,490</u>

**13. Leasing agreements**

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

	<b>31.8.25</b>	31.8.24
	£	£
Within one year	<b>33,000</b>	33,000
Between one and five years	<b><u>86,400</u></b>	<u>88,800</u>
	<b><u>119,400</u></b>	<u>121,800</u>

**14. Movement in funds**

	At 1.9.24	Net movement in funds	At 31.8.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>550,941</b>	<b>157,789</b>	<b>708,730</b>
<b>Restricted funds</b>			
Restricted fund	<b>13,576</b>	<b>(8,147)</b>	<b>5,429</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>564,517</u></b>	<b><u>149,642</u></b>	<b><u>714,159</u></b>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**14. 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	2,313,804	(2,156,015)	157,789
<b>Restricted funds</b>			
Restricted fund	-	(8,147)	(8,147)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>2,313,804</u></b>	<b><u>(2,164,162)</u></b>	<b><u>149,642</u></b>

**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	471,565	79,376	550,941
<b>Restricted funds</b>			
Restricted fund	-	13,576	13,576
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>471,565</u></b>	<b><u>92,952</u></b>	<b><u>564,517</u></b>

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	1,870,812	(1,791,436)	79,376
<b>Restricted funds</b>			
Restricted fund	16,560	(2,984)	13,576
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,887,372</u></b>	<b><u>(1,794,420)</u></b>	<b><u>92,952</u></b>

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2025

#### 14. Movement in funds - continued

Restricted funds held are in relation to grant income received to support the purchase and implementation of a digital social care product.

#### 15. Related party disclosures

Consultancy fees of £12,150 were paid to the non-executive director during the year (2024 £1,950).

A family member of one of the trustees was employed by the charity and received remuneration amounting to £nil during the year (2024 £12,235).

Income generated from provision of support services provided to family members of two of the trustees amounted to £175,147 during the year (2024 £23,065). These services were provided on normal business terms.

One of the trustees provides consultancy services to Ancefin Property Management Limited and Purico Group Limited, the ultimate controlling party of Dovestone Holiday Park Ltd an organisation that provides accommodation for the service users of Tameside Link. Payments made for accommodation by Tameside Link during the year amounted to £28,800 to Dovestone Holiday Park Ltd and £6,785 to Ancefin Property Management Limited.

#### 16. Reconciliation of net income to net cash flow from operating activities

	<b>31.8.25</b>	31.8.24
	£	£
<b>Net income for the reporting period (as per the Statement of financial activities)</b>	<b>149,642</b>	92,952
<b>Adjustments for:</b>		
Depreciation charges	<b>6,400</b>	6,150
Interest received	<b>(5,471)</b>	(4,920)
Interest paid	<b>2,015</b>	1,107
Decrease/(increase) in debtors	<b>134,814</b>	(220,500)
(Decrease)/increase in creditors	<b><u>(5,301)</u></b>	<u>78,489</u>
<b>Net cash provided by/(used in) operations</b>	<b><u>282,099</u></b>	<u>(46,722)</u>

#### 17. Analysis of changes in net funds

	At 1.9.24	Cash flow	At 31.8.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>286,633</u>	<u>281,426</u>	<u>568,059</u>
	<u>286,633</u>	<u>281,426</u>	<u>568,059</u>
<b>Total</b>	<u>286,633</u>	<u>281,426</u>	<u>568,059</u>



**TAMESIDE LINK**

England & Wales - Charity number 1046402

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# Accounts

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**REGISTERED COMPANY NUMBER: 03054740 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1046402**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 August 2024**  
**for**  
**Tameside Link**

## Tameside Link

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**Report of the Trustees**  
**for the Year Ended 31 August 2024**

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 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**

**Objectives and aims**

The Company's aim is to provide a high quality person-centred supported living service that is individualised, flexible and tailored to meet the needs of people with learning disability and their carers within the Greater Manchester area, where the aim is to maximise opportunities for social inclusion, allow individuals to express their life chosen level of independence.

We aim to foster an atmosphere of care and support which both enables and encourages those we support to live as full, interesting and independent lifestyle as possible with the scope and duration of our service provision being kept to a minimum, in line with the agreed plan of care.

The objectives are:

- To build services around individuals
- To consult and involve these individuals at all times
- To act as an enabling organisation in partnership with families, friends, advocates, statutory and non-statutory bodies.
- To promote the dignity of individuals and be supportive in enabling individuals to exercise choice and rights
- To challenge discrimination and uphold the rights and civil liberties of each person supported
- To provide a safe environment whereby peoples development may flourish
- Ensure that activities (education, housekeeping, leisure and work) are shared with others in the local community and that the resources and support of the community are enlisted
- Employ staff that respect and value the people they support and who have skills to support individuals sensitively
- Support staff by providing regular training and ensuring rigorous and comprehensive policies and procedures are in place

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees**  
**for the Year Ended 31 August 2024**

**Strategic report**

**Achievement and performance**

**Charitable activities to deliver public benefit**

The principle activity in which Tameside Link is involved in is the supply of support workers to individuals in their own homes. The services provided are for adults with learning difficulties who live in the Greater Manchester area where the prime focus is the provision of support to enable them to continue living as independently a life as possible. The support provided by Tameside Link is undertaken to further our charitable purposes for the public benefit.

Personal care includes assistance with:

- Washing or bathing
- Oral care
- Dressing and undressing
- Personal hygiene
- Medication

Practical tasks include:

- Assisting with shopping
- Budgeting and financial matters
- Help with menu planning and preparation
- Help with domestic tasks and laundry
- Help to participate in leisure and social activities both in the local area and wider area if so desired
- Help in maintaining existing work or day centre placements
- Support individuals to maintain their religious and cultural beliefs

It has been a year of progress and growth for Tameside Link. During the year to August 2024, we have established two new 24/7 support services. Building and moulding individual support services to meet the very specific and individual requirements of the individuals. At the close of the financial year Tameside Link provide 1,200 hours per week to 21 people.

Tameside link has successfully carved a niche in delivering self-funded person centred support, focussed and responsive to the needs and wishes of the individual and their families and friends. In many circumstances people who have struggled to build successful relationships or achieve positive outcomes with other support providers. What sets Tameside link apart is the commitment to work with people in their unique circumstance, to invest in the relationship, to listen and to find creative solutions to challenges. This approach depends on the capacity and skill set of the leadership team.

A clear focus over the next year is to complete a review of the management structure. The objective is ensure that Tameside Link has a leadership team which remains robust, resilient, and has capacity to;

- Review policies and procedures, to ensure best practice.
- Provide consistent oversight, support and practice development for dispersed support services.
- Grow Tameside link in line with a strategy to be agreed.

**Internal and external factors**

At our monthly meetings, the trustees receive reports on all our clients. We continue to train our staff to various NVQ levels with the aim to improve the quality of the service we provide.

**Report of the Trustees  
for the Year Ended 31 August 2024**

**Strategic report**

**Financial review**

**Financial position**

During the last four financial years, we have consistently increased our income achieving £1,882,452 up from £1,594,476 in the previous year in respect of provision of support services.

Our retained surplus has increased to £564,517 up from £471,565 in the previous year. This puts us in a healthy position of having sufficient reserves to cover four months of usual expenditure.

Tameside Link has engaged Warr & Co to complete monthly accounts to afford the executive team and trustees more detailed financial reporting, informing a better planning and more robust vision of the charity's present and future financial activities. Going forward, we can report we feel that the company can meet all its financial obligations for the next 12 months.

We received one government grant during the reporting period. The grant provided was for moving to a digital adult care record software provider and the associated hardware required to implement the system. The grant covers the provision for a 2-year period.

**Investment policy and objectives**

The trustees investment powers are governed by the Memorandum and Articles of Association. The policy is to maintain income whilst preserving the value of investments.

**Reserves policy**

The trustees have formulated a policy to ensure that the unrestricted funds are at a level which equates to approximately three months unrestricted expenditure. This will provide sufficient funds to cover ongoing costs and respond to emergencies which arise from time to time.

As at 31 August 2024 the charitable company held unrestricted reserves of £550,941 (2023 £471,565) and restricted reserves of £13,576 (2023 NIL).

As at 31 August 2024 the charitable company held total reserves of £564,517 (2023 £471,565).

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Financial and risk management**

The trustees have a risk management strategy which comprises the following:

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

This work has identified that financial sustainability is the major financial risk for the charity.

**Future plans**

Future developments are restricted due to financial constraints and the trustees have agreed to focus on the day to day activities until they are in a less restricted financial position. This will then enable them to review and address future developments.

**Tameside Link (Registered number: 03054740)**

**Report of the Trustees  
for the Year Ended 31 August 2024**

**Structure, governance and management**

**Governing document**

The charity constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006 and was incorporated in 1995. It is controlled by its governing document being its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of the charity law are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

During this financial year, Tameside Link saw the resignation of one of its trustees and thanked them for all their hard work. We acknowledge that we were not compliant with our memorandum of articles until further trustees were recruited.

Tameside Link have recruited three new trustees during the reporting period.

There are no changes in the trustees related parties from the previous year.

I would like to welcome the new trustees who have joined the Board this year, and to thank them for their commitment to Tameside Link and for their insight, wisdom and rigour in supporting the leadership team as we work to build a resilient and sustainable organisation, which will continue to deliver excellent person centred solutions for people with learning disabilities and autistic people.

**Organisational structure**

The company is governed by its Trustees who meet on a bi-monthly basis. It is the responsibility of the Trustees to formulate the strategy and policies for the company, including entering into arrangements with local authorities and housing associations to provide supported accommodation for the clients concerned.

**Induction and training of new trustees**

The trustees are already familiar with work and needs of the charity. However the charity encourages additional training via a local voluntary support organisation, T3SC.

**Wider network**

Tameside Link works in partnership with various external organisations including Tameside Metropolitan Borough Council, Oldham Metropolitan Borough Council, St. Vincent's Housing Association, Irwell Valley Housing Association, Symphony Housing Association and Advance Housing Association.

**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 last 12 months have seen significant challenges to the sector. The increases in the costs of living, adding significant financial pressure, in an operating environment where margins are tight. In comparison to peer organisations Tameside Link has been very successful in being able to show an operating profit and continue to build reserves.

**Reference and administrative details**

**Registered Company number**

03054740 (England and Wales)

**Registered Charity number**

1046402

**Tameside Link (Registered number: 03054740)**

**Report of the Trustees  
for the Year Ended 31 August 2024**

**Registered office**

Suite 12  
St Michaels Court  
St. Michael's Square  
Ashton Under Lyne  
Lancashire  
OL6 6XN

**Trustees**

C M Etchells - Director  
A Megyery - Lecturer (resigned 22.8.24)  
C E Maher - Solicitor (appointed 9.7.24)  
D Calvert - Retired (appointed 9.7.24)  
Miss J Fraser - Housing Officer (appointed 9.7.24)

**Senior Statutory Auditor**

Nicola Joyce

**Auditors**

Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

**Non-Executive Director**

Mark Dyer

**Chief Executive Officer**

C Etchells

**Statement of trustees' responsibilities**

The trustees (who are also the directors of Tameside Link 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees**  
**for the Year Ended 31 August 2024**

**Statement of trustees' responsibilities - 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.

**Statement as to disclosure of information to auditors**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

We, the trustees of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors**

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

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 21 February 2025 and signed on the board's behalf by:

*Christopher Etchells*

C M Etchells - Trustee

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

### **Opinion**

We have audited the financial statements of Tameside Link (the 'charitable company') for the year ended 31 August 2024 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 August 2024 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.

**Report of the Independent Auditors to the Members of**  
**Tameside Link**

**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.

**Responsibilities of trustees**

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

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

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

### **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:

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 worked closely with the directors and senior management to identify the relevant laws and regulations and compliance therewith. Our procedures and sampling were designed to identify irregularities and remove the risk of material misstatements.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entries or business activities within the company to express an opinion on the financial statements. We are responsible for our audit opinion.

**Report of the Independent Auditors to the Members of  
Tameside Link**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

*Nicola Joyce*

Nicola Joyce (Senior Statutory Auditor)  
for and on behalf of Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

4 April 2025

**Tameside Link**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 August 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.8.24</b> <b>Total</b> <b>funds</b> <b>£</b>	31.8.23 Total funds £
<b>Income and endowments from</b>					
<b>Charitable activities</b>					
Provision of support	4	<b>1,865,892</b>	<b>16,560</b>	<b>1,882,452</b>	1,594,476
Investment income	3	<b>4,920</b>	-	<b>4,920</b>	1,619
<b>Total</b>		<b><u>1,870,812</u></b>	<b><u>16,560</u></b>	<b><u>1,887,372</u></b>	<b><u>1,596,095</u></b>
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Provision of support	5	<b>1,790,329</b>	<b>2,984</b>	<b>1,793,313</b>	1,485,178
Other		<b>1,107</b>	-	<b>1,107</b>	728
<b>Total</b>		<b><u>1,791,436</u></b>	<b><u>2,984</u></b>	<b><u>1,794,420</u></b>	<b><u>1,485,906</u></b>
<b>NET INCOME</b>		<b>79,376</b>	<b>13,576</b>	<b>92,952</b>	110,189
<b>Reconciliation of funds</b>					
Total funds brought forward		<b>471,565</b>	-	<b>471,565</b>	361,376
<b>Total funds carried forward</b>		<b><u>550,941</u></b>	<b><u>13,576</u></b>	<b><u>564,517</u></b>	<b><u>471,565</u></b>

The notes form part of these financial statements

**Tameside Link (Registered number: 03054740)**

**Balance Sheet**  
**31 August 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.8.24 Total funds £</b>	31.8.23 Total funds £
<b>Fixed assets</b>					
Tangible assets	10	<b>10,397</b>	<b>4,716</b>	<b>15,113</b>	11,895
<b>Current assets</b>					
Debtors	11	<b>451,261</b>	-	<b>451,261</b>	230,761
Cash at bank and in hand		<b><u>277,773</u></b>	<b><u>8,860</u></b>	<b><u>286,633</u></b>	<b><u>338,910</u></b>
		<b>729,034</b>	<b>8,860</b>	<b>737,894</b>	569,671
<b>Creditors</b>					
Amounts falling due within one year	12	<b>(188,490)</b>	-	<b>(188,490)</b>	(110,001)
		<b><u>540,544</u></b>	<b><u>8,860</u></b>	<b><u>549,404</u></b>	<b><u>459,670</u></b>
<b>Net current assets</b>					
		<b>550,941</b>	<b>13,576</b>	<b>564,517</b>	471,565
<b>Total assets less current liabilities</b>					
		<b><u>550,941</u></b>	<b><u>13,576</u></b>	<b><u>564,517</u></b>	<b><u>471,565</u></b>
<b>NET ASSETS</b>					
		<b><u>550,941</u></b>	<b><u>13,576</u></b>	<b><u>564,517</u></b>	<b><u>471,565</u></b>
<b>Funds</b>	14				
Unrestricted funds				<b>550,941</b>	471,565
Restricted funds				<b><u>13,576</u></b>	-
<b>Total funds</b>				<b><u>564,517</u></b>	<b><u>471,565</u></b>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2025 and were signed on its behalf by:

*Christopher Etchells*

C M Etchells - Trustee

The notes form part of these financial statements

**Tameside Link**

**Cash Flow Statement**  
**for the Year Ended 31 August 2024**

	Notes	31.8.24 £	31.8.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	16	(46,722)	62,853
Interest paid		<u>(1,107)</u>	<u>(728)</u>
Net cash (used in)/provided by operating activities		<u>(47,829)</u>	<u>62,125</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(9,368)	(3,426)
Interest received		<u>4,920</u>	<u>1,619</u>
Net cash used in investing activities		<u>(4,448)</u>	<u>(1,807)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(52,277)	60,318
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>338,910</u>	<u>278,592</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>286,633</u>	<u>338,910</u>

The notes form part of these financial statements

## Tameside Link

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 1. 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.

##### **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.

##### **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.

##### **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practise.

##### **Grants received**

Income from grants is accounted for on a receivable basis.

##### **Tangible fixed assets**

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

Fixtures and fittings                    - 33% on cost and 15% on reducing balance

Motor vehicles                            - 25% on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses.

##### **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.

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2024

#### 1. Accounting policies - continued

##### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

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

The charitable company contributes to 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.

##### **Going concern**

The trustees expect that the company will continue to create positive cash flows for the foreseeable future and are confident that there is a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements. Thus, the company has prepared the financial statements on a going concern basis.

#### 2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

<b>3. Investment income</b>		<b>31.8.24</b>	31.8.23
		£	£
Deposit account interest		<u><b>4,920</b></u>	<u>1,619</u>

<b>4. Income from charitable activities</b>		<b>31.8.24</b>	31.8.23
		£	£
	Activity		
Individual service contracts	Provision of support	<b>940,930</b>	329,421
Direct payment	Provision of support	<b>888,270</b>	1,236,040
Other income	Provision of support	<b>36,692</b>	6,366
Grants	Provision of support	<u><b>16,560</b></u>	<u>22,649</u>
		<u><b>1,882,452</b></u>	<u>1,594,476</u>

<b>5. Charitable activities costs</b>		Direct Costs	Support costs (see note 6)	Totals
		£	£	£
Provision of support		<u><b>1,764,376</b></u>	<u><b>28,937</b></u>	<u><b>1,793,313</b></u>

<b>6. Support costs</b>		Management	Finance	Governance costs	Totals
		£	£	£	£
Provision of support		<u><b>1,950</b></u>	<u><b>112</b></u>	<u><b>26,875</b></u>	<u><b>28,937</b></u>

**7. Net income/(expenditure)**

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

	<b>31.8.24</b>	31.8.23
	£	£
Auditors' remuneration	<b>9,600</b>	7,200
Auditors' remuneration for non audit work	<b>17,275</b>	8,244
Depreciation - owned assets	<b>6,150</b>	4,561
Other operating leases	<u><b>37,601</b></u>	<u>39,213</u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

**8. Trustees' remuneration and benefits**

	<b>31.8.24</b>	31.8.23
	£	£
Trustees' salaries	<b>72,172</b>	68,081
Trustees' social security	<b>8,709</b>	8,325
	<b><u>80,881</u></b>	<u>76,406</u>

One of the trustees received remuneration from employment with the charity.

**Trustees' expenses**

Expenses amounting to £56 were reimbursed to one of the trustees during the year in respect of direct charitable expenditure incurred on behalf of the charitable company (2023 NIL).

**9. Staff costs**

	<b>31.8.24</b>	31.8.23
	£	£
Wages and salaries	<b>1,488,206</b>	1,241,912
Social security costs	<b>133,631</b>	104,082
Other pension costs	<b>24,935</b>	20,811
	<b><u>1,646,772</u></b>	<u>1,366,805</u>

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

	<b>31.8.24</b>	31.8.23
Management	<b>1</b>	1
Support staff	<b>55</b>	48
	<b><u>56</u></b>	<u>49</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>31.8.24</b>	31.8.23
£60,001 - £70,000	<b>1</b>	1
£80,001 - £90,000	<b>1</b>	-
	<b><u>2</u></b>	<u>1</u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

**10. Tangible fixed assets**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>			
At 1 September 2023	<b>11,283</b>	<b>28,995</b>	<b>40,278</b>
Additions	<u><b>9,368</b></u>	<u><b>-</b></u>	<u><b>9,368</b></u>
At 31 August 2024	<u><b>20,651</b></u>	<u><b>28,995</b></u>	<u><b>49,646</b></u>
<b>Depreciation</b>			
At 1 September 2023	<b>6,376</b>	<b>22,007</b>	<b>28,383</b>
Charge for year	<u><b>4,400</b></u>	<u><b>1,750</b></u>	<u><b>6,150</b></u>
At 31 August 2024	<u><b>10,776</b></u>	<u><b>23,757</b></u>	<u><b>34,533</b></u>
<b>Net book value</b>			
At 31 August 2024	<u><u><b>9,875</b></u></u>	<u><u><b>5,238</b></u></u>	<u><u><b>15,113</b></u></u>
At 31 August 2023	<u><u><b>4,907</b></u></u>	<u><u><b>6,988</b></u></u>	<u><u><b>11,895</b></u></u>

**11. Debtors: amounts falling due within one year**

	<b>31.8.24</b>	31.8.23
	£	£
Trade debtors	<b>354,873</b>	155,526
Other debtors	<b>2,332</b>	440
Prepayments and accrued income	<u><b>94,056</b></u>	<u>74,795</u>
	<u><u><b>451,261</b></u></u>	<u><u>230,761</u></u>

Tameside Link

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

**12. Creditors: amounts falling due within one year**

	<b>31.8.24</b>	31.8.23
	£	£
Social security and other taxes	<b>58,503</b>	47,407
Other creditors	<b>7,818</b>	7,546
Accrued expenses	<b><u>122,169</u></b>	<u>55,048</u>
	<b><u>188,490</u></b>	<u>110,001</u>

**13. Leasing agreements**

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

	<b>31.8.24</b>	31.8.23
	£	£
Within one year	<b>33,000</b>	-
Between one and five years	<b><u>88,800</u></b>	<u>-</u>
	<b><u>121,800</u></b>	<u>-</u>

**14. Movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	<b>471,565</b>	<b>79,376</b>	<b>550,941</b>
<b>Restricted funds</b>			
Restricted fund	-	<b>13,576</b>	<b>13,576</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>471,565</u></b>	<b><u>92,952</u></b>	<b><u>564,517</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>1,870,812</b>	<b>(1,791,436)</b>	<b>79,376</b>
<b>Restricted funds</b>			
Restricted fund	<b>16,560</b>	<b>(2,984)</b>	<b>13,576</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b><u>1,887,372</u></b>	<b><u>(1,794,420)</u></b>	<b><u>92,952</u></b>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2024**

**14. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	361,376	110,189	471,565
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>361,376</u>	<u>110,189</u>	<u>471,565</u>

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	1,573,446	(1,463,257)	110,189
<b>Restricted funds</b>			
Restricted fund	22,649	(22,649)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,596,095</u>	<u>(1,485,906)</u>	<u>110,189</u>

Restricted funds held are in relation to grant income received to support the purchase and implementation of a digital social care product.

**15. Related party disclosures**

Consultancy fees of £1,950 were paid to the non-executive director during the year to 31st August 2024 (2023 NIL).

A family member of one of the trustees was employed by the charity and received remuneration amounting to £12,235 during the year to 31st August 2024 (2023 NIL).

Income generated from provision of support services provided to a family member of one of the trustees amounted to £23,065 during the year to 31st August 2024 (2023 NIL). These services were provided on normal business terms.

Tameside Link

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2024

<b>16. Reconciliation of net income to net cash flow from operating activities</b>	<b>31.8.24</b>	31.8.23
	£	£
<b>Net income for the reporting period (as per the Statement of financial activities)</b>	<b>92,952</b>	110,189
<b>Adjustments for:</b>		
Depreciation charges	<b>6,150</b>	4,561
Interest received	<b>(4,920)</b>	(1,619)
Interest paid	<b>1,107</b>	728
Increase in debtors	<b>(220,500)</b>	(60,107)
Increase in creditors	<b>78,489</b>	9,101
<b>Net cash (used in)/provided by operations</b>	<b><u>(46,722)</u></b>	<u>62,853</u>

**17. Analysis of changes in net funds**

	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>338,910</u>	<u>(52,277)</u>	<u>286,633</u>
	<u>338,910</u>	<u>(52,277)</u>	<u>286,633</u>
<b>Total</b>	<u>338,910</u>	<u>(52,277)</u>	<u>286,633</u>

**TAMESIDE LINK**

England & Wales - Charity number 1046402

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# Accounts

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**REGISTERED COMPANY NUMBER: 03054740 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1046402**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 August 2023**  
**for**  
**Tameside Link**

**Tameside Link**

**Contents of the Financial Statements**  
**for the Year Ended 31 August 2023**

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**Report of the Trustees**  
**for the Year Ended 31 August 2023**

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 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**

**Objectives and aims**

The Company's aim is to provide a high quality person-centred supported living service that is individualised, flexible and tailored to meet the needs of people with learning disability and their carers within the Tameside area, where the aim is to maximise opportunities for social inclusion, allow individuals to express their life chosen level of independence.

We aim to foster an atmosphere of care and support which both enables and encourages those we support to live as full, interesting and independent lifestyle as possible with the scope and duration of our service provision being kept to a minimum, in line with the agreed plan of care.

The objectives are:

- To build services around individuals
- To consult and involve these individuals at all times
- To act as an enabling organisation in partnership with families, friends, advocates, statutory and non-statutory bodies.
- To promote the dignity of individuals and be supportive in enabling individuals to exercise choice and rights
- To challenge discrimination and uphold the rights and civil liberties of each person supported
- To provide a safe environment whereby peoples development may flourish
- Ensure that activities (education, housekeeping, leisure and work) are shared with others in the local community and that the resources and support of the community are enlisted
- Employ staff that respect and value the people they support and who have skills to support individuals sensitively
- Support staff by providing regular training and ensuring rigorous and comprehensive policies and procedures are in place

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees**  
**for the Year Ended 31 August 2023**

**Achievement and performance**

**Charitable activities to deliver public benefit**

The principle activity in which Tameside Link is involved in is the supply of support workers to individuals in their own homes. The services provided are for adults with learning difficulties who live in the Tameside area where the prime focus is the provision of support to enable them to continue living as independently a life as possible. The support provided by Tameside Link is undertaken to further our charitable purposes for the public benefit.

Personal care includes assistance with:

- Washing or bathing
- Oral care
- Dressing and undressing
- Personal hygiene
- Medication

Practical tasks include:

- Assisting with shopping
- Budgeting and financial matters
- Help with menu planning and preparation
- Help with domestic tasks and laundry
- Help to participate in leisure and social activities both in the local area and wider area if so desired
- Help in maintaining existing work or day centre placements
- Support individuals to maintain their religious and cultural beliefs

**Internal and external factors**

At our monthly meetings, the trustees receive reports on all our clients. We continue to train our staff to various NVQ levels with the aim to improve the quality of the service we provide.

**Financial review**

**Financial position**

During the last four financial years, we have consistently increased our income achieving £1,594,476 up from £1,261,655 in the previous year.

Our surplus has increased to £471,565 up from £361,376 in the previous year. This puts us in a healthy position of having four months' reserves.

Tameside Link has engaged Warr & Co to complete monthly accounts to afford the executive team and trustees more detailed financial reporting, informing a better planning and more robust vision of the charity's present and future financial activities.

Going forward, we can report we feel that the company can meet all its financial obligations going forward for the next 12 months.

We received two government grants for the reporting period. The Infection control grant was paid to service and maintain the workforce capacity tracker the government created. This documentation is now mandatory to complete weekly, but no further grant funding is intended to be made.

The organisation decided to spend its workforce retention grant monies by keeping employees on full pay during isolation with COVID. We were able to demonstrate the number of people paid by logging their omission from work on the workforce capacity tracker. Both these grants were administered and reported to TMBC.

**Investment policy and objectives**

The trustees investment powers are governed by the Memorandum and Articles of Association. The policy is to maintain income whilst preserving the value of investments.

**Report of the Trustees  
for the Year Ended 31 August 2023**

**Financial review**

**Reserves policy**

The trustees have formulated a policy to ensure that the unrestricted funds are at a level which equates to approximately three months unrestricted expenditure. This will provide sufficient funds to cover ongoing costs and respond to emergencies which arise from time to time.

As at 31 August 2023 the charitable company held unrestricted reserves of £471,563 (2022 £361,376).

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Future plans**

Future developments are restricted due to financial constraints and the trustees have agreed to focus on the day to day activities until they are in a less restricted financial position. This will then enable them to review and address future developments.

**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.

The company was incorporated in 1995 and is constituted by its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of the charity law and are also known as Executive Committee Members. The Executive Committee Members are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

During this financial year, Tameside Link saw the resignation of one of its trustees and thanked them for all their hard work. We acknowledge that we are not compliant with our memorandum of articles until further trustees are recruited.

The organisation has found it very hard to recruit trustees during the COVID period. We have carried out a recruitment for trustees in which we have now recruited a non-executive director (April 2024) and three new trustees appointed July 2024.

Over the next three months, we are introducing trustees to the work we do and the role of a trustee. By the end of three months, this report will be presented to an AGM where we formalise the recruitment of the Trustees.

There is no changes in the trustees related parties from the previous year.

**Organisational structure**

The company is governed by its Trustees who meet on a bi-monthly basis. It is the responsibility of the Trustees to formulate the strategy and policies for the company, including entering into arrangements with Tameside Metropolitan Borough Council and housing associations to provide supported accommodation for the clients concerned.

**Tameside Link (Registered number: 03054740)**

**Report of the Trustees  
for the Year Ended 31 August 2023**

**Structure, governance and management**

**Induction and training of new trustees**

The trustees are already familiar with work and needs of the charity. However the charity encourages additional training via a local voluntary support organisation, T3SC.

**Wider network**

Tameside Link works in partnership with various external organisations including Tameside Metropolitan Borough Council, St. Vincent's Housing Association, Irwell Valley Housing Association, Symphony Housing Association and Advance Housing Association.

**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.

**Reference and administrative details**

**Registered Company number**

03054740 (England and Wales)

**Registered Charity number**

1046402

**Registered office**

Suite 12  
St Michaels Court  
St. Michael's Square  
Ashton Under Lyne  
Lancashire  
OL6 6XN

**Trustees**

C M Eтчells Director  
A Megyery Lecturer (resigned 22.8.24)  
C E Maher (appointed 9.7.24)  
D Calvert (appointed 9.7.24)  
Miss J Fraser (appointed 9.7.24)

**Senior Statutory Auditor**

Nicola Joyce

**Auditors**

Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

**Non-Executive Director**

Mark Dyer

**Report of the Trustees  
for the Year Ended 31 August 2023**

**Reference and administrative details**

**Chief Executive Officer**

C Etchells

**Statement of trustees' responsibilities**

The trustees (who are also the directors of Tameside Link 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.

**Statement as to disclosure of information to auditors**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

We, the trustees of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors**

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

Approved by order of the board of trustees on 23 August 2024 and signed on its behalf by:

C M Etchells - Trustee

**Report of the Independent Auditors to the Members of  
Tameside Link**

**Opinion**

We have audited the financial statements of Tameside Link (the 'charitable company') for the year ended 31 August 2023 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 August 2023 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.

**Report of the Independent Auditors to the Members of  
Tameside Link**

**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.

**Responsibilities of trustees**

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

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

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

### **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 worked closely with the directors and senior management to identify the relevant laws and regulations and compliance therewith. Our procedures and sampling were designed to identify irregularities and remove the risk of material misstatements.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entries or business activities within the company to express an opinion on the financial statements. We are responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Report of the Independent Auditors to the Members of**  
**Tameside Link**

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.

Nicola Joyce (Senior Statutory Auditor)  
for and on behalf of Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

23 August 2024

**Tameside Link**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.8.23</b> <b>Total</b> <b>funds</b> <b>£</b>	31.8.22 Total funds £
<b>Income and endowments from</b>					
<b>Charitable activities</b>					
Provision of support	4	<b>1,571,827</b>	<b>22,649</b>	<b>1,594,476</b>	1,261,655
Investment income	3	<u>1,619</u>	<u>-</u>	<u>1,619</u>	<u>29</u>
<b>Total</b>		<u><b>1,573,446</b></u>	<u><b>22,649</b></u>	<u><b>1,596,095</b></u>	<u>1,261,684</u>
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Provision of support	5	<b>1,462,529</b>	<b>22,649</b>	<b>1,485,178</b>	1,144,293
Other		<u>728</u>	<u>-</u>	<u>728</u>	<u>1,185</u>
<b>Total</b>		<u><b>1,463,257</b></u>	<u><b>22,649</b></u>	<u><b>1,485,906</b></u>	<u>1,145,478</u>
<b>NET INCOME</b>		<b>110,189</b>	<b>-</b>	<b>110,189</b>	116,206
<b>Reconciliation of funds</b>					
Total funds brought forward		<b>361,376</b>	<b>-</b>	<b>361,376</b>	245,170
<b>Total funds carried forward</b>		<u><b>471,565</b></u>	<u><b>-</b></u>	<u><b>471,565</b></u>	<u>361,376</u>

The notes form part of these financial statements

**Tameside Link (Registered number: 03054740)**

**Balance Sheet**  
**31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.8.23 Total funds £</b>	31.8.22 Total funds £
<b>Fixed assets</b>					
Tangible assets	10	<b>11,895</b>	-	<b>11,895</b>	13,030
<b>Current assets</b>					
Debtors	11	<b>230,761</b>	-	<b>230,761</b>	170,654
Cash at bank and in hand		<b><u>338,910</u></b>	-	<b><u>338,910</u></b>	<u>278,592</u>
		<b>569,671</b>	-	<b>569,671</b>	449,246
<b>Creditors</b>					
Amounts falling due within one year	12	<b>(110,001)</b>	-	<b>(110,001)</b>	(100,900)
		<b><u>459,670</u></b>	-	<b><u>459,670</u></b>	<u>348,346</u>
<b>Net current assets</b>					
		<b>471,565</b>	-	<b>471,565</b>	361,376
<b>Total assets less current liabilities</b>					
		<b><u>471,565</u></b>	-	<b><u>471,565</u></b>	<u>361,376</u>
<b>NET ASSETS</b>					
		<b><u>471,565</u></b>	-	<b><u>471,565</u></b>	<u>361,376</u>
<b>Funds</b>	13				
Unrestricted funds				<b><u>471,565</u></b>	<u>361,376</u>
<b>Total funds</b>				<b><u>471,565</u></b>	<u>361,376</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 23 August 2024 and were signed on its behalf by:

C M Etchells - Trustee

The notes form part of these financial statements

## Tameside Link

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 1. 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.

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

##### **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.

##### **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practise.

##### **Grants received**

Income from grants is accounted for on a receivable basis.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 33% on cost and 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses.

##### **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.

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2023

#### 1. Accounting policies - continued

##### **Fund accounting**

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.

##### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the period of the lease.

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

The charitable company contributes to 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.

##### **Going concern**

The trustees expect that the company will continue to create positive cash flows for the foreseeable future and are confident that there is a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements. Thus, the company has prepared the financial statements on a going concern basis.

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2023

#### 2. Critical accounting judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Management have used their expectation of the estimated useful lives of each category of assets in order to ensure the appropriate provision is made for depreciation. Details of the estimated useful lives are noted in the accounting policies and the depreciation provision is stated in note 11.

#### 3. Investment income

	<b>31.8.23</b>	31.8.22
	£	£
Deposit account interest	<u><b>1,619</b></u>	<u>29</u>

#### 4. Income from charitable activities

	<b>31.8.23</b>	31.8.22
	£	£
Individual service contracts		
Activity		
Provision of support	<b>329,421</b>	311,848
Direct payment	<b>1,236,040</b>	899,453
Other income	<b>6,366</b>	28
Grants	<u><b>22,649</b></u>	<u>50,326</u>
	<u><b>1,594,476</b></u>	<u>1,261,655</u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2023**

**5. Charitable activities costs**

	Direct Costs £	Support costs (see note 6) £	Totals £
Provision of support	<u><b>1,469,568</b></u>	<u><b>15,610</b></u>	<u><b>1,485,178</b></u>

**6. Support costs**

	Finance £	Governance costs £	Totals £
Provision of support	<u><b>166</b></u>	<u><b>15,444</b></u>	<u><b>15,610</b></u>

**7. Net income/(expenditure)**

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

	<b>31.8.23</b>	31.8.22
	£	£
Auditors' remuneration	<b>7,200</b>	7,200
Auditors' remuneration for non audit work	<b>8,244</b>	7,090
Depreciation - owned assets	<b>4,561</b>	4,998
Deficit on disposal of fixed assets	<u><b>-</b></u>	<u><b>3,241</b></u>

**8. Trustees' remuneration and benefits**

	<b>31.8.23</b>	31.8.22
	£	£
Trustees' salaries	<b>68,081</b>	65,429
Trustees' social security	<u><b>8,325</b></u>	<u><b>8,000</b></u>
	<u><b>76,406</b></u>	<u><b>73,429</b></u>

One of the trustees received remuneration from employment with the charity.

**Trustees' expenses**

Expenses amounting to £150 were reimbursed to one of the Trustees during the year in respect of direct charitable expenditure incurred on behalf of the charitable company (2022 £Nil).

Tameside Link

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

<b>9. Staff costs</b>	<b>31.8.23</b>	31.8.22
	£	£
Wages and salaries	<b>1,241,912</b>	980,411
Social security costs	<b>104,082</b>	79,906
Other pension costs	<b>20,811</b>	15,776
	<u><b>1,366,805</b></u>	<u>1,076,093</u>

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

	<b>31.8.23</b>	31.8.22
Management	<b>1</b>	1
Support staff	<b>48</b>	43
	<u><b>49</b></u>	<u>44</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>31.8.23</b>	31.8.22
£60,001 - £70,000	<b>1</b>	1

**10. Tangible fixed assets**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>			
At 1 September 2022	<b>7,857</b>	<b>28,995</b>	<b>36,852</b>
Additions	<u><b>3,426</b></u>	<u>-</u>	<u><b>3,426</b></u>
At 31 August 2023	<u><b>11,283</b></u>	<u><b>28,995</b></u>	<u><b>40,278</b></u>
<b>Depreciation</b>			
At 1 September 2022	<b>4,001</b>	<b>19,821</b>	<b>23,822</b>
Charge for year	<u><b>2,375</b></u>	<u><b>2,186</b></u>	<u><b>4,561</b></u>
At 31 August 2023	<u><b>6,376</b></u>	<u><b>22,007</b></u>	<u><b>28,383</b></u>
<b>Net book value</b>			
At 31 August 2023	<u><b>4,907</b></u>	<u><b>6,988</b></u>	<u><b>11,895</b></u>
At 31 August 2022	<u><b>3,856</b></u>	<u><b>9,174</b></u>	<u><b>13,030</b></u>

Tameside Link

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2023

**11. Debtors: amounts falling due within one year**

	<b>31.8.23</b>	31.8.22
	£	£
Trade debtors	<b>155,526</b>	103,864
Other debtors	<b>440</b>	1,195
Prepayments and accrued income	<b><u>74,795</u></b>	<u>65,595</u>
	<b><u>230,761</u></b>	<u>170,654</u>

**12. Creditors: amounts falling due within one year**

	<b>31.8.23</b>	31.8.22
	£	£
Trade creditors	-	2,641
Social security and other taxes	<b>47,407</b>	41,693
Other creditors	<b>7,546</b>	7,237
Accrued expenses	<b><u>55,048</u></b>	<u>49,329</u>
	<b><u>110,001</u></b>	<u>100,900</u>

**13. Movement in funds**

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	<b>361,376</b>	<b>110,189</b>	<b>471,565</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>361,376</u></b>	<b><u>110,189</u></b>	<b><u>471,565</u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>1,573,446</b>	<b>(1,463,257)</b>	<b>110,189</b>
<b>Restricted funds</b>			
Restricted fund	<b>22,649</b>	<b>(22,649)</b>	<b>-</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,596,095</u></b>	<b><u>(1,485,906)</u></b>	<b><u>110,189</u></b>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2023**

**13. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	245,170	116,206	361,376
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>245,170</u>	<u>116,206</u>	<u>361,376</u>

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	1,211,358	(1,095,152)	116,206
<b>Restricted funds</b>			
Restricted fund	50,326	(50,326)	-
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>1,261,684</u>	<u>(1,145,478)</u>	<u>116,206</u>

**14. Related party disclosures**

A sum of £995 was owing by C Etchells to the charitable company at 31 August 2022, this was repaid in full during the current accounting period.

**TAMESIDE LINK**

England & Wales - Charity number 1046402

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# Accounts

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**REGISTERED COMPANY NUMBER: 03054740 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1046402**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 August 2022**  
**for**  
**Tameside Link**

**Tameside Link**

**Contents of the Financial Statements  
for the Year Ended 31 August 2022**

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**Report of the Trustees**  
**for the Year Ended 31 August 2022**

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

**Objectives and activities**

**Objectives and aims**

The Company's aim is to provide a high quality person-centred supported living service that is individualised, flexible and tailored to meet the needs of people with learning disability and their carers within the Tameside area, where the aim is to maximise opportunities for social inclusion, allow individuals to express their life chosen level of independence.

We aim to foster an atmosphere of care and support which both enables and encourages those we support to live as full, interesting and independent lifestyle as possible with the scope and duration of our service provision being kept to a minimum, in line with the agreed plan of care.

The objectives are:

- To build services around individuals
- To consult and involve these individuals at all times
- To act as an enabling organisation in partnership with families, friends, advocates, statutory and non-statutory bodies.
- To promote the dignity of individuals and be supportive in enabling individuals to exercise choice and rights
- To challenge discrimination and uphold the rights and civil liberties of each person supported
- To provide a safe environment whereby peoples development may flourish
- Ensure that activities (education, housekeeping, leisure and work) are shared with others in the local community and that the resources and support of the community are enlisted
- Employ staff that respect and value the people they support and who have skills to support individuals sensitively
- Support staff by providing regular training and ensuring rigorous and comprehensive policies and procedures are in place

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**Achievement and performance**

**Charitable activities to deliver public benefit**

The principle activity in which Tameside Link is involved in is the supply of support workers to individuals in their own homes. The services provided are for adults with learning difficulties who live in the Tameside area where the prime focus is the provision of support to enable them to continue living as independently a life as possible. The support provided by Tameside Link is undertaken to further our charitable purposes for the public benefit.

Personal care includes assistance with:

- Washing or bathing
- Oral care
- Dressing and undressing
- Personal hygiene
- Medication

Practical tasks include:

- Assisting with shopping
- Budgeting and financial matters
- Help with menu planning and preparation
- Help with domestic tasks and laundry
- Help to participate in leisure and social activities both in the local area and wider area if so desired
- Help in maintaining existing work or day centre placements
- Support individuals to maintain their religious and cultural beliefs

**Internal and external factors**

At our monthly meetings, the trustees receive reports on all our clients. We continue to train our staff to various NVQ levels with the aim to improve the quality of the service we provide.

This financial year has seen the organisation move out of COVID-19 lockdown to COVID restrictions. The organisation has been able to maintain all its services during this challenging period. Not only have we maintained our long-term supported living services, but we have also facilitated the additional support work detailed below.

We have worked in partnership with TMBC adult social care and the Tameside learning disability nursing team to support two projects, seeing people with complex needs move from crisis / potential crisis, including homelessness, into their own homes with 24-hour support.

We have utilised technology to keep people safe who do not wish to engage with services and prevent readmission to the hospital.

We have worked with a young man with autism who is homeless to move into a safer homeless bed space and work with the homeless prevention team to rehouse.

This year has seen the organisation move to a totally digital organisation. We have built our own internal reporting systems and engaged the software company Quality Compliance System, which the Care Quality System authorises for organisational compliance.

We have engaged the digital training company Care Shield for all our mandatory training requirements. During the year, we switched our digital training supplier to Go Hippo.

The organisation has maintained a good rating with the government's inspectorate Care Quality compliance.

We have received very positive feedback from the Tameside Commissioning through their quarterly quality monitoring inspections and annual reviews.

We maintain strong relationships with the families we work with on self-directed support. We are proposing to formalise these relationships by introducing service contracts between the organisation and the person responsible for holding the account to formalise the working relationship.

**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**Financial review**

**Financial position**

During the last four financial years, we have consistently increased our turnover to double from what it was in 2019, £610,978 to £1,261,684.

Our surplus has increased from £83,594 to £361,376 in the same period. This now puts us in a healthy position of having four months' of unrestricted reserves.

Tameside Link has engaged Warr & Co to complete monthly accounts to afford the executive team and trustees more detailed financial reporting, informing a better planning and more robust vision of the charity's present and future financial activities.

Going forward, we can report we feel that the company can meet all its financial obligations going forward for the next 12 months.

We received two government grants for the reporting period. The Infection control grant was paid to service and maintain the workforce capacity tracker the government created. This documentation is now mandatory to complete weekly, but no further grant funding is intended to be made.

The organisation decided to spend its workforce retention grant monies by keeping employees on full pay during isolation with COVID. We were able to demonstrate the number of people paid by logging their omission from work on the workforce capacity tracker. Both these grants were administered and reported to TMBC.

**Principal funding sources**

The principal funding sources arise from the provision of support to service users. Some of whom are overseen by the TMBC and others from direct payments managed by the service user and their family members.

**Investment policy and objectives**

The trustees investment powers are governed by the Memorandum and Articles of Association. The policy is to maintain income whilst preserving the value of investments.

**Reserves policy**

The trustees have formulated a policy to ensure that the unrestricted funds are at a level which equates to approximately three months unrestricted expenditure. This will provide sufficient funds to cover ongoing costs and respond to emergencies which arise from time to time.

As at 31 August 2022 the charitable company held unrestricted reserves of £361,376 (2021 £245,170).

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Financial risk management**

The trustees have a risk management strategy which comprises the following:

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

This work has identified that financial sustainability is the major financial risk for the charity.

**Future plans**

Future developments are restricted due to financial constraints and the trustees have agreed to focus on the day to day activities until they are in a less restricted financial position. This will then enable them to review and address future developments.

**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**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.

The company was incorporated in 1995 and is constituted by its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of the charity law and are also known as Executive Committee Members. The Executive Committee Members are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

**Organisational structure**

The company is governed by its Trustees who meet on a monthly basis. It is the responsibility of the Trustees to formulate the strategy and policies for the company, including entering into arrangements with Tameside Metropolitan Borough Council and housing associations to provide supported accommodation for the clients concerned.

**Induction and training of new trustees**

The trustees are already familiar with work and needs of the charity. However the charity encourages additional training via a local voluntary support organisation, T3SC.

During this financial year, Tameside Link saw the resignation of one of its trustees and thanked them for all their hard work. We acknowledge that we are not compliant with our memorandum of articles until further trustees are recruited.

The organisation has found it very hard to recruit trustees during the COVID period. We have carried out a recruitment for trustees and had several enquiries which we are now pursuing. We are also sending this report to all the family members of the people we support to encourage them to become a trustee. The letter will inform people that if trustees are not in place in the timeframe below, we will report our non-compliance to the Charity Commission and seek their advice on the next steps.

Over the next three months, we are introducing potential trustees to the work we do and the role of a trustee. By the end of three months, this report will be presented to an AGM where we formalise the recruitment of the Trustees.

There is no changes in the trustees related parties from the previous year.

**Key management**

Due to the increase in turnover of over £1million and the growth of the workforce to over 50 people, the organisation has Registered a second Registered manager and recruited and introduced a compliance manager.

**Wider network**

Tameside Link works in partnership with various external organisations including Tameside Metropolitan Borough Council, St. Vincent's Housing Association, Irwell Valley Housing Association, Symphony Housing Association and Advance Housing Association.

**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.

**Reference and administrative details**

**Registered Company number**

03054740 (England and Wales)

**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**Registered Charity number**

1046402

**Registered office**

76 Manchester Road  
Denton  
Manchester  
M34 3PS

**Principal address**

Suite 12  
St Michaels Court  
Ashton Under Lyne  
Lancashire  
OL6 6XN

**Trustees**

C M Etchells Director  
A Megyery Lecturer  
Mrs M B Lux Director (resigned 31.5.22)

**Senior Statutory Auditor**

Nicola Joyce

**Auditors**

Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

**Chief Executive Officer**

C Etchells

**Statement of trustees' responsibilities**

The trustees (who are also the directors of Tameside Link 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.

**Report of the Trustees**  
**for the Year Ended 31 August 2022**

**Statement of trustees' responsibilities - 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.

**Statement as to disclosure of information to auditors**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

We, the trustees of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 September 2023 and signed on its behalf by:

C M Etchells - Trustee

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

### **Opinion**

We have audited the financial statements of Tameside Link (the 'charitable company') for the year ended 31 August 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 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

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

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

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

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

### **Other information**

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

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

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

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

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

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

**Report of the Independent Auditors to the Members of  
Tameside Link**

**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.

**Responsibilities of trustees**

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

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

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

### **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 worked closely with the trustees and senior management to identify the relevant laws and regulations and compliance therewith. Our procedures and sampling were designed to identify irregularities and remove the risk of material misstatements.

As part of an audit in accordance with ISA's (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entries or business activities within the charitable company to express an opinion on the financial statements. We are responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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  
Tameside Link**

**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.

Nicola Joyce (Senior Statutory Auditor)  
for and on behalf of Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

25 September 2023

**Tameside Link**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>Income and endowments from Charitable activities</b>					
Provision of support	3	1,211,329	50,326	1,261,655	1,087,983
Investment income	2	29	-	29	13
<b>Total</b>		<b>1,211,358</b>	<b>50,326</b>	<b>1,261,684</b>	<b>1,087,996</b>
<b>Expenditure on Charitable activities</b>					
Provision of support	4	1,093,967	50,326	1,144,293	987,492
Other		1,185	-	1,185	5,491
<b>Total</b>		<b>1,095,152</b>	<b>50,326</b>	<b>1,145,478</b>	<b>992,983</b>
<b>NET INCOME</b>		<b>116,206</b>	<b>-</b>	<b>116,206</b>	<b>95,013</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		245,170	-	245,170	150,157
<b>Total funds carried forward</b>		<b>361,376</b>	<b>-</b>	<b>361,376</b>	<b>245,170</b>

The notes form part of these financial statements

**Tameside Link (Registered number: 03054740)**

**Balance Sheet**  
**31 August 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
<b>Fixed assets</b>					
Tangible assets	9	<b>13,030</b>	-	<b>13,030</b>	19,719
<b>Current assets</b>					
Debtors	10	<b>170,654</b>	-	<b>170,654</b>	132,507
Cash at bank and in hand		<b>278,592</b>	-	<b>278,592</b>	204,974
		<b>449,246</b>	-	<b>449,246</b>	337,481
<b>Creditors</b>					
Amounts falling due within one year	11	<b>(100,900)</b>	-	<b>(100,900)</b>	(112,030)
<b>Net current assets</b>		<b>348,346</b>	-	<b>348,346</b>	225,451
<b>Total assets less current liabilities</b>		<b>361,376</b>	-	<b>361,376</b>	245,170
<b>NET ASSETS</b>		<b>361,376</b>	-	<b>361,376</b>	245,170
<b>Funds</b>	12				
Unrestricted funds				<b>361,376</b>	245,170
<b>Total funds</b>				<b>361,376</b>	245,170

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 6 September 2023 and were signed on its behalf by:

C M Etchells - Trustee

The notes form part of these financial statements

## Tameside Link

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 1. 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.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Management have used their expectation of the estimated useful lives of each category of assets in order to ensure the appropriate provision is made for depreciation. Details of the estimated useful lives are noted in the accounting policies and the depreciation provision is stated in note 10.

##### **Income recognition**

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 received for individual service contracts and direct payments represent the total amount of unrestricted monies received from the local authority and service users for the provision of support.

Government grants are recognised on a receivable basis and represent funds received from the Adult Social Care Fund and Adult Social Care Infection and Control Testing Fund.

Other items of income are included when receivable.

##### **Expenditure recognition**

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.

Expenditure on charitable activities comprises those costs incurred by the charitable company in the provision of services in line with its aims and objectives. It includes both costs that can be allocated directly to the provision of services and those costs of an indirect nature to support them, including governance costs.

## Tameside Link

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

#### 1. Accounting policies - continued

##### **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practise.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 33% on cost and 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses.

##### **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 contributes to 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.

##### **Going concern**

The trustees have considered the impact of the Covid 19 pandemic in their assessment of the company's financial position. They expect that the company will continue to create positive cash flows for the foreseeable future and are confident that there is a reasonable expectation that the charitable company will have adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements. Thus, the company has prepared the financial statements on a going concern basis.

##### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, which include creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**Tameside Link**

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

<b>2.</b>	<b>Investment income</b>		<b>31.8.22</b>		31.8.21
			£		£
	Deposit account interest		<b>29</b>		13
			<u>          </u>		<u>          </u>
<b>3.</b>	<b>Income from charitable activities</b>		<b>31.8.22</b>		31.8.21
			£		£
	Individual service contracts	Activity	<b>311,848</b>		300,769
	Direct payment	Provision of support	<b>899,453</b>		787,082
	Other income	Provision of support	<b>28</b>		132
	Grants	Provision of support	<b>50,326</b>		-
			<u>          </u>		<u>          </u>
			<b>1,261,655</b>		1,087,983
			<u>          </u>		<u>          </u>
<b>4.</b>	<b>Charitable activities costs</b>				
			Direct	Support	
			Costs	costs (see	
			£	note 5)	Totals
			£	£	£
	Provision of support		<b>1,129,887</b>	<b>14,406</b>	<b>1,144,293</b>
			<u>          </u>	<u>          </u>	<u>          </u>
<b>5.</b>	<b>Support costs</b>				
			Finance	Governance	
			£	costs	Totals
			£	£	£
	Provision of support		<b>116</b>	<b>14,290</b>	<b>14,406</b>
			<u>          </u>	<u>          </u>	<u>          </u>
	Support costs, included in the above, are as follows:				
	<b>Finance</b>				
				<b>31.8.22</b>	31.8.21
				Provision	Total
				of	activities
				support	£
				£	£
	Bank charges			<b>116</b>	<b>45</b>
				<u>          </u>	<u>          </u>

**Tameside Link**

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

**5. Support costs - continued**  
**Governance costs**

	<b>31.8.22</b>	31.8.21
	Provision of support £	Total activities £
Auditors' remuneration	7,200	7,200
Auditors' remuneration for non audit work	7,090	6,780
	<u>14,290</u>	<u>13,980</u>

**6. Net income/(expenditure)**

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

	<b>31.8.22</b>	31.8.21
	£	£
Auditors' remuneration	7,200	7,200
Auditors' remuneration for non audit work	7,090	6,780
Depreciation - owned assets	4,998	5,400
Deficit on disposal of fixed assets	3,241	-
	<u>17,429</u>	<u>19,380</u>

**7. Trustees' remuneration and benefits**

	<b>31.8.22</b>	31.8.21
	£	£
Trustees' salaries	65,429	65,429
Trustees' social security	8,000	7,809
	<u>73,429</u>	<u>73,238</u>

One of the trustees received remuneration under the terms of his contract of employment with the charitable company.

**Trustees' expenses**

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

**Tameside Link**

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

**8. Staff costs**

	<b>31.8.22</b>	31.8.21
	£	£
Wages and salaries	<b>980,411</b>	854,188
Social security costs	<b>79,906</b>	67,578
Other pension costs	<b>15,776</b>	13,655
	<u><b>1,076,093</b></u>	<u>935,421</u>

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

	<b>31.8.22</b>	31.8.21
Management	<b>1</b>	1
Support staff	<b>43</b>	40
	<u><b>44</b></u>	<u>41</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>31.8.22</b>	31.8.21
£60,001 - £70,000	<b>1</b>	1
	<u><b>1</b></u>	<u>1</u>

**9. Tangible fixed assets**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>			
At 1 September 2021	<b>15,754</b>	<b>28,995</b>	<b>44,749</b>
Additions	<b>1,550</b>	-	<b>1,550</b>
Disposals	<b>(9,447)</b>	-	<b>(9,447)</b>
	<u><b>7,857</b></u>	<u><b>28,995</b></u>	<u><b>36,852</b></u>
<b>At 31 August 2022</b>	<b>7,857</b>	<b>28,995</b>	<b>36,852</b>
<b>Depreciation</b>			
At 1 September 2021	<b>8,267</b>	<b>16,763</b>	<b>25,030</b>
Charge for year	<b>1,940</b>	<b>3,058</b>	<b>4,998</b>
Eliminated on disposal	<b>(6,206)</b>	-	<b>(6,206)</b>
	<u><b>4,001</b></u>	<u><b>19,821</b></u>	<u><b>23,822</b></u>
<b>At 31 August 2022</b>	<b>4,001</b>	<b>19,821</b>	<b>23,822</b>
<b>Net book value</b>			
At 31 August 2022	<u><b>3,856</b></u>	<u><b>9,174</b></u>	<u><b>13,030</b></u>
At 31 August 2021	<u>7,487</u>	<u>12,232</u>	<u>19,719</u>

**Tameside Link**

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

**10. Debtors: amounts falling due within one year**

	<b>31.8.22</b>	31.8.21
	£	£
Trade debtors	<b>103,864</b>	80,501
Other debtors	<b>1,195</b>	750
Prepayments and accrued income	<b>65,595</b>	51,256
	<hr/> <b>170,654</b> <hr/>	<hr/> 132,507 <hr/>

**11. Creditors: amounts falling due within one year**

	<b>31.8.22</b>	31.8.21
	£	£
Trade creditors	<b>2,641</b>	-
Social security and other taxes	<b>41,693</b>	36,522
Other creditors	<b>7,237</b>	11,978
Accrued expenses	<b>49,329</b>	63,530
	<hr/> <b>100,900</b> <hr/>	<hr/> 112,030 <hr/>

**12. Movement in funds**

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>245,170</b>	<b>116,206</b>	<b>361,376</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>245,170</b>	<b>116,206</b>	<b>361,376</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>1,211,358</b>	<b>(1,095,152)</b>	<b>116,206</b>
<b>Restricted funds</b>			
Restricted fund	<b>50,326</b>	<b>(50,326)</b>	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>1,261,684</b>	<b>(1,145,478)</b>	<b>116,206</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Tameside Link

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

#### 12. Movement in funds - continued

##### Comparatives for movement in funds

	At 1.9.20 £	Prior year adjustment £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>				
General fund	136,997	13,160	95,013	245,170
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>136,997</u>	<u>13,160</u>	<u>95,013</u>	<u>245,170</u>

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	1,087,996	(992,983)	95,013
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,087,996</u>	<u>(992,983)</u>	<u>95,013</u>

Restricted funds comprise grants received from the Workforce Recruitment and Retention Fund for Adult Social Care and the Adult Social Care Infection and Control Testing Fund. Income has been fully utilised during the year in accordance with the specific requirements of each fund.

Unrestricted funds represent those funds arising from the provision of support and are available to be used as the trustees determine in furtherance of the aims and objectives of the charitable company.

#### 13. Related party disclosures

Expenses amounting to £245 were paid by the charitable company on behalf of C Etchells during the year. The total amount owing at the balance sheet date was £995 (2021 £750) and been repaid in full after the year end, no interest charged by the charitable company.

**TAMESIDE LINK**

England & Wales - Charity number 1046402

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# Accounts

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**REGISTERED COMPANY NUMBER: 03054740 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1046402**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 August 2021**  
**for**  
**Tameside Link**

**Tameside Link**

**Contents of the Financial Statements  
for the Year Ended 31 August 2021**

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**Report of the Trustees**  
**for the Year Ended 31 August 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 August 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).

**Objectives and activities**

**Objectives and aims**

The Company's aim is to provide a high quality person-centred supported living service that is individualised, flexible and tailored to meet the needs of people with learning disability and their carers within the Tameside area, where the aim is to maximise opportunities for social inclusion, allow individuals to express their life chosen level of independence.

We aim to foster an atmosphere of care and support which both enables and encourages those we support to live as full, interesting and independent lifestyle as possible with the scope and duration of our service provision being kept to a minimum, in line with the agreed plan of care.

The objectives are:

- To build services around individuals
- To consult and involve these individuals at all times
- To act as an enabling organisation in partnership with families, friends, advocates, statutory and non-statutory bodies.
- To promote the dignity of individuals and be supportive in enabling individuals to exercise choice and rights
- To challenge discrimination and uphold the rights and civil liberties of each person supported
- To provide a safe environment whereby peoples development may flourish
- Ensure that activities (education, housekeeping, leisure and work) are shared with others in the local community and that the resources and support of the community are enlisted
- Employ staff that respect and value the people they support and who have skills to support individuals sensitively
- Support staff by providing regular training and ensuring rigorous and comprehensive policies and procedures are in place

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees**  
**for the Year Ended 31 August 2021**

**Achievement and performance**

**Charitable activities to deliver public benefit**

The principle activity in which Tameside Link is involved in is the supply of support workers to individuals in their own homes. The services provided are for adults with learning difficulties who live in the Tameside area where the prime focus is the provision of support to enable them to continue living as independently a life as possible. The support provided by Tameside Link is undertaken to further our charitable purposes for the public benefit.

Personal care includes assistance with:

- Washing or bathing
- Oral care
- Dressing and undressing
- Personal hygiene
- Medication

Practical tasks include:

- Assisting with shopping
- Budgeting and financial matters
- Help with menu planning and preparation
- Help with domestic tasks and laundry
- Help to participate in leisure and social activities both in the local area and wider area if so desired
- Help in maintaining existing work or day centre placements
- Support individuals to maintain their religious and cultural beliefs

**Internal and external factors**

At our monthly meetings, the trustees receive reports on all our clients. We continue to train our staff to various NVQ levels with the aim to improve the quality of the service we provide.

**Financial review**

**Investment policy and objectives**

The trustees investment powers are governed by the Memorandum and Articles of Association. The policy is to maintain income whilst preserving the value of investments.

**Reserves policy**

The trustees have formulated a policy to ensure that the unrestricted funds are at a level which equates to approximately three months unrestricted expenditure. This will provide sufficient funds to cover ongoing costs and respond to emergencies which arise from time to time. During the current year, the reserves are below the required levels and the Trustees are monitoring the position on an ongoing basis.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Future plans**

Future developments are restricted due to financial constraints and the trustees have agreed to focus on the day to day activities until they are in a less restricted financial position. This will then enable them to review and address future developments.

**Tameside Link (Registered number: 03054740)**

**Report of the Trustees**  
**for the Year Ended 31 August 2021**

**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.

The company was incorporated in 1995 and is constituted by its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of the charity law and are also known as Executive Committee Members. The Executive Committee Members are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

**Organisational structure**

The company is governed by its Trustees who meet on a monthly basis. It is the responsibility of the Trustees to formulate the strategy and policies for the company, including entering into arrangements with Tameside Metropolitan Borough Council and housing associations to provide supported accommodation for the clients concerned.

**Induction and training of new trustees**

The trustees are already familiar with work and needs of the charity. However the charity encourages additional training via a local voluntary support organisation, T3SC.

**Wider network**

Tameside Link works in partnership with various external organisations including Tameside Metropolitan Borough Council, St. Vincent's Housing Association, Irwell Valley Housing Association, Symphony Housing Association and Advance Housing Association.

**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.

**Reference and administrative details**

**Registered Company number**

03054740 (England and Wales)

**Registered Charity number**

1046402

**Registered office**

76 Manchester Road

Denton

Manchester

M34 3PS

**Report of the Trustees**  
**for the Year Ended 31 August 2021**

**Principal address**

Suite 12  
St Michaels Court  
Ashton Under Lyne  
Lancashire  
OL6 6XN

**Trustees**

C M Etchells Director  
A Megyery Lecturer  
Mrs M B Lux Director (resigned 31.5.22)

**Senior Statutory Auditor**

Nicola Joyce

**Auditors**

Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

**Chief Executive Officer**

C Etchells

**Statement of trustees' responsibilities**

The trustees (who are also the directors of Tameside Link 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.

**Report of the Trustees**  
**for the Year Ended 31 August 2021**

**Statement as to disclosure of information to auditors**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

We, the trustees of the charitable company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors**

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

Approved by order of the board of trustees on 21 September 2022 and signed on its behalf by:

C M Etchells - Trustee

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

### **Opinion**

We have audited the financial statements of Tameside Link (the 'charitable company') for the year ended 31 August 2021 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 August 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.

**Report of the Independent Auditors to the Members of  
Tameside Link**

**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.

**Responsibilities of trustees**

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

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

**Report of the Independent Auditors to the Members of  
Tameside Link**

**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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations were as follows:

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit and:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with the directors and other management and review of appropriate industry knowledge;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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.

To address the risk of fraud through management bias and override of controls, we;

- performed analytical procedures as a risk assessment tool to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and undertook substantive testing on a sample basis;
- reviewed the application of accounting policies with focus on those with heightened estimation uncertainty.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to;

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

Due to the 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 nondetection 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.

**Report of the Independent Auditors to the Members of  
Tameside Link**

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.

Nicola Joyce (Senior Statutory Auditor)  
for and on behalf of Warr & Co Limited  
Chartered Accountants  
& Statutory Auditors  
Mynshull House  
78 Churchgate  
Stockport  
SK1 1YJ

22 September 2022

**Tameside Link**

**Statement of Financial Activities**  
**for the Year Ended 31 August 2021**

	Notes	<b>31.8.21</b> <b>Unrestricted</b> <b>fund</b>  <b>£</b>	31.8.20 Total funds as restated  <b>£</b>
<b>Income and endowments from Charitable activities</b>			
Provision of support		<b>1,087,983</b>	786,137
Investment income	3	<b>13</b>	16
<b>Total</b>		<b>1,087,996</b>	786,153
<b>Expenditure on Charitable activities</b>			
Provision of support	5	<b>987,492</b>	696,116
Other		<b>5,491</b>	6,588
<b>Total</b>		<b>992,983</b>	702,704
<b>NET INCOME</b>		<b>95,013</b>	83,449
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>			
As previously reported		<b>136,997</b>	66,708
Prior year adjustment	10	<b>13,160</b>	-
<b>As restated</b>		<b>150,157</b>	66,708
<b>Total funds carried forward</b>		<b>245,170</b>	150,157

The notes form part of these financial statements

**Tameside Link (Registered number: 03054740)**

**Balance Sheet**  
**31 August 2021**

	Notes	<b>31.8.21</b> <b>Unrestricted</b> <b>fund</b> <b>£</b>	31.8.20 Total funds as restated £
<b>Fixed assets</b>			
Tangible assets	11	<b>19,719</b>	20,228
<b>Current assets</b>			
Debtors	12	<b>132,507</b>	184,105
Cash at bank and in hand		<b>204,974</b>	45,490
		<b>337,481</b>	229,595
<b>Creditors</b>			
Amounts falling due within one year	13	<b>(112,030)</b>	(99,666)
<b>Net current assets</b>		<b>225,451</b>	129,929
<b>Total assets less current liabilities</b>		<b>245,170</b>	150,157
<b>NET ASSETS/(LIABILITIES)</b>		<b>245,170</b>	150,157
<b>Funds</b>	14		
Unrestricted funds		<b>245,170</b>	150,157
<b>Total funds</b>		<b>245,170</b>	150,157

The notes form part of these financial statements

**Tameside Link (Registered number: 03054740)**

**Balance Sheet - continued**

**31 August 2021**

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 21 September 2022 and were signed on its behalf by:

C M Etchells - Trustee

A Megyery - Trustee

The notes form part of these financial statements

## Tameside Link

### Notes to the Financial Statements for the Year Ended 31 August 2021

#### 1. 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.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

##### **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.

##### **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practise.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses.

##### **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.

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2021

#### **1. Accounting policies - continued**

##### **Fund accounting**

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 contributes to 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.

##### **Going concern**

The trustees have considered the impact of the Covid 19 pandemic in their assessment of the company's financial position. They expect that the company will continue to create positive cash flows for the foreseeable future and are confident that there is a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of the financial statements. Thus, the company has prepared the financial statements on a going concern basis.

#### **2. Critical accounting judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Management have used their expectation of the estimated useful lives of each category of assets in order to ensure the appropriate provision is made for depreciation. Details of the estimated useful lives are noted in the accounting policies and the depreciation provision is stated in note 11.

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2021**

<b>3. Investment income</b>		<b>31.8.21</b>	31.8.20
		£	as restated £
Deposit account interest		<b>13</b>	16
		<u>          </u>	<u>          </u>
<b>4. Income from charitable activities</b>		<b>31.8.21</b>	31.8.20
		£	as restated £
Individual service contracts	Activity	<b>300,769</b>	289,943
Direct payment	Provision of support	<b>787,082</b>	496,194
Other income	Provision of support	<b>132</b>	-
		<u>          </u>	<u>          </u>
		<b>1,087,983</b>	786,137
		<u>          </u>	<u>          </u>
<b>5. Charitable activities costs</b>			
		Direct	Support
		Costs	costs (see
		£	note 6)
		£	£
Provision of support		<b>978,567</b>	<b>8,925</b>
		<u>          </u>	<u>          </u>
			<b>987,492</b>
			<u>          </u>
<b>6. Support costs</b>			
		Finance	Governance
		£	costs
		£	£
Other resources expended		-	<b>5,100</b>
Provision of support		<b>45</b>	<b>8,880</b>
		<u>          </u>	<u>          </u>
		<b>45</b>	<b>13,980</b>
		<u>          </u>	<u>          </u>
			<b>14,025</b>
			<u>          </u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2021**

**7. Net income/(expenditure)**

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

	<b>31.8.21</b>	31.8.20 as restated
	£	£
Audit-related assurance services	<b>7,200</b>	1,440
Depreciation - owned assets	<b>5,400</b>	6,128
	<u><u>          </u></u>	<u><u>          </u></u>

**8. Trustees' remuneration and benefits**

	<b>31.8.21</b>	31.8.20 as restated
	£	£
Trustees' salaries	<b>65,429</b>	65,429
Trustees' social security	<b>7,809</b>	7,816
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>73,238</b>	73,245
	<u><u>          </u></u>	<u><u>          </u></u>

One of the trustees received remuneration from employment with the charity.

**Trustees' expenses**

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

**9. Staff costs**

	<b>31.8.21</b>	31.8.20 as restated
	£	£
Wages and salaries	<b>854,188</b>	595,201
Social security costs	<b>67,578</b>	44,649
Other pension costs	<b>13,655</b>	10,142
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>935,421</b>	649,992
	<u><u>          </u></u>	<u><u>          </u></u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2021**

**9. Staff costs - continued**

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

	<b>31.8.21</b>	31.8.20 as restated
Management	<b>1</b>	1
Support staff	<b>40</b>	28
	<u><b>41</b></u>	<u>29</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>31.8.21</b>	31.8.20 as restated
£60,001 - £70,000	<b>1</b>	1
	<u><b>1</b></u>	<u>1</u>

**10. Prior year adjustment**

A prior year adjustment has been made to reflect income of £9,757 and reduce accrued expenses by £3,403 in respect of the year ending 31 August 2020. This has resulted in an increase in net income and unrestricted funds at 31 August 2020.

**11. Tangible fixed assets**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>			
At 1 September 2020	<b>10,863</b>	<b>28,995</b>	<b>39,858</b>
Additions	<b>4,891</b>	-	<b>4,891</b>
	<u><b>15,754</b></u>	<u><b>28,995</b></u>	<u><b>44,749</b></u>
At 31 August 2021	<b>15,754</b>	<b>28,995</b>	<b>44,749</b>
<b>Depreciation</b>			
At 1 September 2020	<b>6,945</b>	<b>12,685</b>	<b>19,630</b>
Charge for year	<b>1,322</b>	<b>4,078</b>	<b>5,400</b>
	<u><b>8,267</b></u>	<u><b>16,763</b></u>	<u><b>25,030</b></u>
At 31 August 2021	<b>8,267</b>	<b>16,763</b>	<b>25,030</b>
<b>Net book value</b>			
At 31 August 2021	<u><b>7,487</b></u>	<u><b>12,232</b></u>	<u><b>19,719</b></u>
At 31 August 2020	<u>3,918</u>	<u>16,310</u>	<u>20,228</u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2021**

**12. Debtors: amounts falling due within one year**

	<b>31.8.21</b>	31.8.20
	£	as restated £
Other debtors	<b>750</b>	540
Prepayments and accrued income	<b>131,757</b>	183,565
	<hr/> <b>132,507</b> <hr/>	<hr/> 184,105 <hr/>

**13. Creditors: amounts falling due within one year**

	<b>31.8.21</b>	31.8.20
	£	as restated £
Social security and other taxes	<b>36,522</b>	35,057
Other creditors	<b>11,978</b>	16,690
Accrued expenses	<b>63,530</b>	47,919
	<hr/> <b>112,030</b> <hr/>	<hr/> 99,666 <hr/>

**14. Movement in funds**

	At 1.9.20 £	Prior year adjustment £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>				
General fund	<b>136,997</b>	<b>13,160</b>	<b>95,013</b>	<b>245,170</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>136,997</b>	<b>13,160</b>	<b>95,013</b>	<b>245,170</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>1,087,996</b>	<b>(992,983)</b>	<b>95,013</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>1,087,996</b>	<b>(992,983)</b>	<b>95,013</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2021**

**14. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	66,708	83,449	150,157
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>66,708</u>	<u>83,449</u>	<u>150,157</u>

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	786,153	(702,704)	83,449
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>786,153</u>	<u>(702,704)</u>	<u>83,449</u>

**15. Related party disclosures**

With the exception of trustees remuneration and expenses no other related party transactions were reported for the year ended 31 August 2021.

**TAMESIDE LINK**

England & Wales - Charity number 1046402

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# Accounts

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**REGISTERED COMPANY NUMBER: 03054740 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1046402**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 August 2020**  
**for**  
**Tameside Link**

Warr & Co Limited  
Chartered Accountants  
76 Manchester Road  
Denton  
Manchester  
M34 3PS

**Tameside Link**

**Contents of the Financial Statements  
for the Year Ended 31 August 2020**

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**Report of the Trustees**  
**for the Year Ended 31 August 2020**

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 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**

**Objectives and aims**

The Company's aim is to provide a high quality person-centred supported living service that is individualised, flexible and tailored to meet the needs of people with learning disability and their carers within the Tameside area, where the aim is to maximise opportunities for social inclusion, allow individuals to express their life chosen level of independence.

We aim to foster an atmosphere of care and support which both enables and encourages those we support to live as full, interesting and independent lifestyle as possible with the scope and duration of our service provision being kept to a minimum, in line with the agreed plan of care.

The objectives are:

- To build services around individuals
- To consult and involve these individuals at all times
- To act as an enabling organisation in partnership with families, friends, advocates, statutory and non-statutory bodies.
- To promote the dignity of individuals and be supportive in enabling individuals to exercise choice and rights
- To challenge discrimination and uphold the rights and civil liberties of each person supported
- To provide a safe environment whereby peoples development may flourish
- Ensure that activities (education, housekeeping, leisure and work) are shared with others in the local community and that the resources and support of the community are enlisted
- Employ staff that respect and value the people they support and who have skills to support individuals sensitively
- Support staff by providing regular training and ensuring rigorous and comprehensive policies and procedures are in place

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees**  
**for the Year Ended 31 August 2020**

**Achievement and performance**

**Charitable activities to deliver public benefit**

The principle activity in which Tameside Link is involved in is the supply of support workers to individuals in their own homes. The services provided are for adults with learning difficulties who live in the Tameside area where the prime focus is the provision of support to enable them to continue living as independently a life as possible. The support provided by Tameside Link is undertaken to further our charitable purposes for the public benefit.

Personal care includes assistance with:

- Washing or bathing
- Oral care
- Dressing and undressing
- Personal hygiene
- Medication

Practical tasks include:

- Assisting with shopping
- Budgeting and financial matters
- Help with menu planning and preparation
- Help with domestic tasks and laundry
- Help to participate in leisure and social activities both in the local area and wider area if so desired
- Help in maintaining existing work or day centre placements
- Support individuals to maintain their religious and cultural beliefs

**Internal and external factors**

At our monthly meetings, the trustees receive reports on all our clients. We continue to train our staff to various NVQ levels with the aim to improve the quality of the service we provide.

**Financial review**

**Investment policy and objectives**

The trustees investment powers are governed by the Memorandum and Articles of Association. The policy is to maintain income whilst preserving the value of investments.

**Reserves policy**

The trustees have formulated a policy to ensure that the unrestricted funds are at a level which equates to approximately three months unrestricted expenditure. This will provide sufficient funds to cover ongoing costs and respond to emergencies which arise from time to time. During the current year, the reserves are below the required levels and the Trustees are monitoring the position on an ongoing basis.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**Future plans**

Future developments are restricted due to financial constraints and the trustees have agreed to focus on the day to day activities until they are in a less restricted financial position. This will then enable them to review and address future developments.

**Report of the Trustees**  
**for the Year Ended 31 August 2020**

**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.

The company was incorporated in 1995 and is constituted by its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purpose of the charity law and are also known as Executive Committee Members. The Executive Committee Members are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

**Organisational structure**

The company is governed by its Trustees who meet on a monthly basis. It is the responsibility of the Trustees to formulate the strategy and policies for the company, including entering into arrangements with Tameside Metropolitan Borough Council and housing associations to provide supported accommodation for the clients concerned.

**Induction and training of new trustees**

The trustees are already familiar with work and needs of the charity. However the charity encourages additional training via a local voluntary support organisation, T3SC.

**Wider network**

Tameside Link works in partnership with various external organisations including Tameside Metropolitan Borough Council, St. Vincent's Housing Association, Irwell Valley Housing Association, Symphony Housing Association and Advance Housing Association.

**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.

**Reference and administrative details**

**Registered Company number**

03054740 (England and Wales)

**Registered Charity number**

1046402

**Registered office**

76 Manchester Road

Denton

Manchester

M34 3PS

**Trustees**

C M Etchells Director

A Megyery Lecturer

Mrs M B Lux Director (appointed 1.7.20)

**Tameside Link (Registered number: 03054740)**

**Report of the Trustees**  
**for the Year Ended 31 August 2020**

**Reference and administrative details**

**Independent Examiner**

Warr & Co Limited  
Chartered Accountants  
76 Manchester Road  
Denton  
Manchester  
M34 3PS

**Chief Executive Officer**

C Etchells

Approved by order of the board of trustees on 25 August 2021 and signed on its behalf by:

C M Etchells - Trustee

**Independent Examiner's Report to the Trustees of  
Tameside Link**

**Independent examiner's report to the trustees of Tameside Link ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Report to the Trustees of  
Tameside Link**

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of The Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;  
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

N J Joyce  
The Association of Chartered Certified Accountants  
Warr & Co Limited  
Chartered Accountants  
76 Manchester Road  
Denton  
Manchester  
M34 3PS

25 August 2021

**Tameside Link**

**Statement of Financial Activities**  
**for the Year Ended 31 August 2020**

		<b>31.8.20</b>	31.8.19
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
		<b>£</b>	£
<b>Income and endowments from</b>			
<b>Charitable activities</b>	Notes		
Provision of support	3	<b>776,380</b>	610,961
Investment income	2	<b>15</b>	17
<b>Total</b>		<b>776,395</b>	610,978
<b>Expenditure on</b>			
<b>Charitable activities</b>	4		
Provision of support		<b>699,518</b>	629,755
Other		<b>6,588</b>	7,200
<b>Total</b>		<b>706,106</b>	636,955
<b>NET INCOME/(EXPENDITURE)</b>		<b>70,289</b>	(25,977)
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>		<b>66,708</b>	92,685
<b>Total funds carried forward</b>		<b>136,997</b>	66,708

The notes form part of these financial statements

**Tameside Link (Registered number: 03054740)**

**Balance Sheet**  
**31 August 2020**

	Notes	31.8.20 Unrestricted fund £	31.8.19 Total funds £
<b>Fixed assets</b>			
Tangible assets	9	20,228	26,356
<b>Current assets</b>			
Debtors	10	174,348	73,080
Cash at bank and in hand		45,490	51,226
		<u>219,838</u>	<u>124,306</u>
<b>Creditors</b>			
Amounts falling due within one year	11	(103,069)	(83,954)
		<u>116,769</u>	<u>40,352</u>
<b>Net current assets</b>			
		<u>136,997</u>	<u>66,708</u>
<b>Total assets less current liabilities</b>			
		<u>136,997</u>	<u>66,708</u>
<b>NET ASSETS/(LIABILITIES)</b>			
		<u>136,997</u>	<u>66,708</u>
<b>Funds</b>	12		
Unrestricted funds		136,997	66,708
<b>Total funds</b>		<u>136,997</u>	<u>66,708</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**Tameside Link (Registered number: 03054740)**

**Balance Sheet - continued**

**31 August 2020**

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 25 August 2021 and were signed on its behalf by:

C M Etchells - Trustee

A Megyery - Trustee

The notes form part of these financial statements

## Tameside Link

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 1. 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.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

##### **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.

##### **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practise.

##### **Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

##### **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.

## Tameside Link

### Notes to the Financial Statements - continued for the Year Ended 31 August 2020

#### 1. Accounting policies - continued

##### **Fund accounting**

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.

#### 2. Investment income

	<b>31.8.20</b>	31.8.19
	£	£
Deposit account interest	<u>15</u>	<u>17</u>

#### 3. Income from charitable activities

	<b>31.8.20</b>	31.8.19
	£	£
Individual service contracts	<b>289,943</b>	278,234
Direct payment	<b>486,437</b>	332,727
	<u><b>776,380</b></u>	<u>610,961</u>

#### 4. Charitable activities costs

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of support	<u><b>699,310</b></u>	<u><b>208</b></u>	<u><b>699,518</b></u>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**5. Support costs**

	Finance £	Governance costs £	Totals £
Other resources expended	-	<b>6,588</b>	<b>6,588</b>
Provision of support	<b>208</b>	-	<b>208</b>
	<u>208</u>	<u>6,588</u>	<u>6,796</u>

**6. Net income/(expenditure)**

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

	<b>31.8.20</b>	31.8.19
	£	£
Audit-related assurance services	<b>1,440</b>	1,680
Depreciation - owned assets	<b>6,128</b>	8,072
	<u>7,568</u>	<u>9,752</u>

**7. Trustees' remuneration and benefits**

	<b>31.8.20</b>	31.8.19
	£	£
Trustees' salaries	<b>65,429</b>	64,429
Trustees' social security	<b>7,816</b>	7,700
	<u>73,245</u>	<u>72,129</u>

One of the trustees received remuneration from employment with the charity.

**Trustees' expenses**

Telephone expenses of £660 (2019: £660) were payable to one of the trustees.

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**8. Staff costs**

	<b>31.8.20</b>	31.8.19
	<b>£</b>	£
Wages and salaries	<b>595,201</b>	536,860
Social security costs	<b>44,649</b>	39,761
Other pension costs	<b>9,949</b>	6,911
	<hr/> <b>649,799</b> <hr/>	<hr/> 583,532 <hr/>

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

	<b>31.8.20</b>	31.8.19
Management	<b>1</b>	1
Support staff	<b>28</b>	25
	<hr/> <b>29</b> <hr/>	<hr/> 26 <hr/>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>31.8.20</b>	31.8.19
£60,001 - £70,000	<b>1</b>	1
	<hr/> <b>1</b> <hr/>	<hr/> 1 <hr/>

**9. Tangible fixed assets**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>			
At 1 September 2019 and 31 August 2020	<b>10,863</b>	<b>28,995</b>	<b>39,858</b>
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 September 2019	<b>6,253</b>	<b>7,249</b>	<b>13,502</b>
Charge for year	<b>692</b>	<b>5,436</b>	<b>6,128</b>
	<hr/>	<hr/>	<hr/>
At 31 August 2020	<b>6,945</b>	<b>12,685</b>	<b>19,630</b>
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 August 2020	<b>3,918</b>	<b>16,310</b>	<b>20,228</b>
	<hr/>	<hr/>	<hr/>
At 31 August 2019	<b>4,610</b>	<b>21,746</b>	<b>26,356</b>
	<hr/>	<hr/>	<hr/>

Tameside Link

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2020

**10. Debtors: amounts falling due within one year**

	<b>31.8.20</b>	31.8.19
	£	£
Other debtors	<b>540</b>	360
Prepayments and accrued income	<b>173,808</b>	72,720
	<hr/>	<hr/>
	<b>174,348</b>	73,080
	<hr/> <hr/>	<hr/> <hr/>

**11. Creditors: amounts falling due within one year**

	<b>31.8.20</b>	31.8.19
	£	£
Social security and other taxes	<b>35,057</b>	29,232
Other creditors	<b>23,953</b>	15,281
Accrued expenses	<b>44,059</b>	39,441
	<hr/>	<hr/>
	<b>103,069</b>	83,954
	<hr/> <hr/>	<hr/> <hr/>

**12. Movement in funds**

	At 1.9.19	Net movement in funds	At 31.8.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>66,708</b>	<b>70,289</b>	<b>136,997</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>66,708</b>	<b>70,289</b>	<b>136,997</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>776,395</b>	<b>(706,106)</b>	<b>70,289</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>776,395</b>	<b>(706,106)</b>	<b>70,289</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Tameside Link**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**12. Movement in funds - continued**

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	92,685	(25,977)	66,708
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>92,685</u>	<u>(25,977)</u>	<u>66,708</u>

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	610,978	(636,955)	(25,977)
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>610,978</u>	<u>(636,955)</u>	<u>(25,977)</u>

**13. Related party disclosures**

With the exception of trustees remuneration and expenses no other related party transactions were reported for the year ended 31 August 2020.