

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

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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)

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

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

The notes form part of these financial statements

Balance Sheet
31 August 2020

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

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

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

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.

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

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

3. Income from charitable activities

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

4. Charitable activities costs

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of support	699,310	208	699,518
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></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	-	6,588	6,588
Provision of support	208	-	208
	<u>208</u>	<u>6,588</u>	<u>6,796</u>

6. Net income/(expenditure)

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

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

7. Trustees' remuneration and benefits

	31.8.20 £	31.8.19 £
Trustees' salaries	65,429	64,429
Trustees' social security	7,816	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

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

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

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

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

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

9. Tangible fixed assets

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

Tameside Link

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

10. Debtors: amounts falling due within one year

	31.8.20	31.8.19
	£	£
Other debtors	540	360
Prepayments and accrued income	173,808	72,720
	<hr/> 174,348 <hr/>	<hr/> 73,080 <hr/>

11. Creditors: amounts falling due within one year

	31.8.20	31.8.19
	£	£
Social security and other taxes	35,057	29,232
Other creditors	23,953	15,281
Accrued expenses	44,059	39,441
	<hr/> 103,069 <hr/>	<hr/> 83,954 <hr/>

12. Movement in funds

	At 1.9.19	Net movement in funds	At
	£	£	31.8.20
			£
Unrestricted funds			
General fund	66,708	70,289	136,997
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	66,708	70,289	136,997
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	776,395	(706,106)	70,289
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	776,395	(706,106)	70,289
	<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 £
Unrestricted funds			
General fund	92,685	(25,977)	66,708
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	610,978	(636,955)	(25,977)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.