

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

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 £
Fixed assets					
Tangible assets	9	13,030	-	13,030	19,719
Current assets					
Debtors	10	170,654	-	170,654	132,507
Cash at bank and in hand		278,592	-	278,592	204,974
		<u>449,246</u>	<u>-</u>	<u>449,246</u>	<u>337,481</u>
Creditors					
Amounts falling due within one year	11	(100,900)	-	(100,900)	(112,030)
		<u>348,346</u>	<u>-</u>	<u>348,346</u>	<u>225,451</u>
Net current assets					
		<u>348,346</u>	<u>-</u>	<u>348,346</u>	<u>225,451</u>
Total assets less current liabilities		<u>361,376</u>	<u>-</u>	<u>361,376</u>	<u>245,170</u>
NET ASSETS		<u>361,376</u>	<u>-</u>	<u>361,376</u>	<u>245,170</u>
Funds	12				
Unrestricted funds				361,376	245,170
Total funds				<u>361,376</u>	<u>245,170</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 6 September 2023 and were signed on its behalf by:

C M Etchells - Trustee

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.

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

2. Investment income

	31.8.22	31.8.21
	£	£
Deposit account interest	29	13
	<u><u> </u></u>	<u><u> </u></u>

3. Income from charitable activities

		31.8.22	31.8.21
		£	£
Individual service contracts	Activity		
	Provision of support	311,848	300,769
Direct payment	Provision of support	899,453	787,082
Other income	Provision of support	28	132
Grants	Provision of support	50,326	-
		<u><u>1,261,655</u></u>	<u><u>1,087,983</u></u>

4. Charitable activities costs

	Direct	Support	
	Costs	costs (see	
	£	note 5)	Totals
	£	£	£
Provision of support	1,129,887	14,406	1,144,293
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

5. Support costs

	Finance	Governance	
	£	costs	Totals
	£	£	£
Provision of support	116	14,290	14,406
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

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

Finance

	31.8.22	31.8.21
	Provision	
	of	
	support	Total
	£	activities
	£	£
Bank charges	116	45
	<u><u> </u></u>	<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

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

6. Net income/(expenditure)

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

	31.8.22	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	-
	<hr/> 3,241 <hr/>	<hr/> - <hr/>

7. Trustees' remuneration and benefits

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

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

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

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

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

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

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

9. Tangible fixed assets

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

Tameside Link

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

10. Debtors: amounts falling due within one year

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

11. Creditors: amounts falling due within one year

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

12. Movement in funds

	At 1.9.21	Net movement in funds	At 31.8.22
	£	£	£
Unrestricted funds			
General fund	245,170	116,206	361,376
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	245,170	116,206	361,376
	<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	1,211,358	(1,095,152)	116,206
Restricted funds			
Restricted fund	50,326	(50,326)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	1,261,684	(1,145,478)	116,206
	<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 £
Unrestricted funds				
General fund	136,997	13,160	95,013	245,170
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	1,087,996	(992,983)	95,013
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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.