

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

The notes form part of these financial statements

Tameside Link (Registered number: 03054740)

Balance Sheet
31 August 2023

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

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

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

4. Income from charitable activities

		31.8.23	31.8.22
	Activity	£	£
Individual service contracts	Provision of support	329,421	311,848
Direct payment	Provision of support	1,236,040	899,453
Other income	Provision of support	6,366	28
Grants	Provision of support	<u>22,649</u>	<u>50,326</u>
		<u>1,594,476</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><u>1,469,568</u></u>	<u><u>15,610</u></u>	<u><u>1,485,178</u></u>

6. Support costs

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

7. Net income/(expenditure)

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

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

8. Trustees' remuneration and benefits

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

9. Staff costs

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

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

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

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

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

10. Tangible fixed assets

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

Tameside Link

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

11. Debtors: amounts falling due within one year

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

12. Creditors: amounts falling due within one year

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

13. Movement in funds

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

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

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

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 £
Unrestricted funds			
General fund	245,170	116,206	361,376
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
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	<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.