

AGE CONCERN SLOUGH AND BERKSHIRE EAST

England & Wales · Charity number 1079949

Details

Other names	AGE CONCERN SLOUGH, AGE CONCERN SLOUGH & BERKSHIRE EAST, ONE DAY GIVING, CARING, HERE
Status	Registered
Legal form	Charitable company
Company number	03892564
Registered	2000-03-22
Register	View on the Charity Commission register

Contact

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Website	www.ageconcernsabe.org.uk

Activities

Objects: TO PROMOTE THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY OR FINANCIAL HARDSHIP IN BERKSHIRE, BUCKINGHAMSHIRE AND THE UK, PRIMARILY BUT NOT EXCLUSIVELY THE NEEDS OF OLDER PEOPLE (HEREINAFTER CALLED 'THE AREA OF BENEFIT').

Activities: Advocacy Signposting Information & Advice Carer Support Day-care Domiciliary Care Drop-in-centres Lunch Clubs Home Visiting Home from Hospital Befriending Shopping & Cleaning Toe-nail cutting, IT Training, Back to Work Assistance. Trading - Handy Help Subsidiary Trading Company - Cafes Charity Shops Furniture & Electrical Stores Handyperson Services Home Security

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** IN SLOUGH & BERKSHIRE EAST
- Bracknell Forest
- Buckinghamshire
- Slough
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£1,565,955	£1,529,982	£218,990	56
2024-04-30	£1,632,691	£1,483,391	£183,017	64
2023-04-30	£1,622,288	£1,519,668	£33,717	68
2022-04-30	£1,519,607	£1,458,100	£-68,903	73
2021-04-30	£1,170,481	£1,307,684	£-135,572	74

Trustees

Name	Role	Appointed
ANN BROWN		2024-12-12
David Brind		2023-03-14
James Avice		2022-04-13
Nigel Cook		2019-11-27

AGE CONCERN SLOUGH AND BERKSHIRE EAST

England & Wales - Charity number 1079949

Accounts

Company number: 03892564
Charity number: 1079949

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report and
Consolidated Financial Statements**

For the year ended 30 April 2025

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

YEAR ENDED 30 April 2025

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AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company information

DIRECTORS AND TRUSTEES

Mr N R Cook
Mr J H Avice
Ms A Brown
Mr D Brind

COMPANY SECRETARY

Ms T Davies

CHIEF EXECUTIVE

Ms T Davies

COMPANY NUMBER

03892564

CHARITY NUMBER

1079949

HANDY HELP LIMITED Company Number: 06444328

Handy Help is a wholly owned subsidiary of ACSABE. Three trustees of the Charity and the Chief Executive of ACSABE are also Directors of Handy Help Limited. The Directors of Handy Help Limited are:

T Davies
N Cook
D Brind

REGISTERED OFFICE

The Priory
Suite G4
Stomp Road
Burnham
SL1 7LW

BANKERS

NatWest Bank plc
118 High Street
Slough
Berkshire
SL1 1JH

AUDITORS

Azets Audit Services
Gladstone House
77-79 High Street
Egham
Surrey
TW20 9HY

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2025

The Trustees, who are also Directors, have pleasure in presenting their report and the audited financial statements of Age Concern Slough and Berkshire East (“ACSABE” / “the Charity”) and of the Group for the year ended 30 April 2025.

Age Concern Slough and Berkshire East is a charitable company limited by guarantee.
Registered Charity Number: 1079949; Registered Company Number: 03892564.

The Trustees who served during the year were:

Mr N R Cook
Mr J H Avice
Mr D. Brind
Mrs A Brown (appointed 12 December 2024)

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning future activities. Examples of how our work benefits local people are included in our Statement of Activities.

INTRODUCTION

Age Concern Slough & Berkshire East exists to benefit older people and vulnerable adults across Slough and East Berkshire and surrounding areas. Its activities over 2024/25 are further detailed within this document. These activities have been sustained against knock-on effects of previous years including the Covid Pandemic and significant cost inflation. The trend of increasing our services to the elderly has continued throughout 2024/25 as has providing new services, projects and opening new retail shops.

The focus of 2024/25 has been growth within the Community side of our work and to stabilise and create sustainability following the fallout from the November 2024 Budget. We had to make several roles redundant following the budget and where we also had to create new structures. We are delighted that we have been able to achieve financial balance and keep up with the trend of the last year to keep growing our services to the elderly. The Charity continues to make significant inroads to building up strong reserves.

Our new structure we recently put in place has provided for more focus within the community with an emphasis on cross referrals. We have appointed a Head of Community to oversee the integrated work. Our Day Centre continues to thrive and what we have noticed over 2025 is that we now have more male clients attending than in previous years. Our Day Centre provides valuable support to both clients and their families, and we continue to provide support for differing abilities of clients who may need different level of interaction and support depending on their mobility and mental wellbeing.

The majority of our established Home from Hospital team were sadly made redundant following the budget/NHS cutbacks, although we managed to keep some staff who wanted to work within the community on other projects. The Charity had been subsidising the service in the NHS, and following the termination of the service, we decided to re-invest those monies back into our community work. Throughout 2024/25 we continued to provide Befriending Plus within the community, Home Services as well as Projects that focus on reintegrating the elderly and frail back into the community following extended periods in hospital.

The Board continue to support the CEO in continuing to grow our services and projects within the wider community. The Charity continues to manage its liabilities and is currently on track to show a good profit for 2024/25 and we continue to show profit in the current financial year. Much of that is due to the hard work that has been put into the retail arm of the business and the work put in by our senior management team as it continues to support our charitable endeavours.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2025 (continued)

Trustees and the CEO remain proactive in mitigating financial risk and in line with their strategy to reduce overheads where possible, however we have had to reduce overheads more than we would wish for due to rent increases, increased staff costs re 2024 budget, as well as general costs increasing in the UK. We opened a new Retail outlet in Wokingham in June 2024 in line with our Retail Strategy.

OBJECTIVES OF THE CHARITY

ACSABE is an independent charity which exists mainly to benefit and promote the relief of older people in Slough and around the East Berkshire area. ACSABE is a company limited by guarantee whose governing document is the Memorandum and the Articles of Association. Every member of the charitable company undertakes to contribute to it a sum not exceeding one pound in the event of it being wound up while they are members, or within one year after they cease to be members.

The objects of the Charity are:

"To promote the relief of those in need, by reason of youth, age, ill-health, disability or financial hardship in Berkshire, Buckinghamshire and the UK, primarily but not exclusively the needs of older people".

Handy Help Limited is a limited company (Registered Company Number: 06444328) and a wholly owned subsidiary of Age Concern Slough and Berkshire East. Where a taxable profit is made by the subsidiary, this is gifted to the charity. An inter-company agreement was signed between ACSABE and Handy Help in September 2014. This facilitates reporting and coordination of services across the parent charity and its subsidiary.

GOVERNANCE & MANAGEMENT

Within ACSABE some of the Trustees are also Directors, along with the CEO. The Board of Trustees/Directors oversees the strategic management and administration of the company, consistent with both charity and company law. The role involves governance, stewardship, strategic and financial decision-making to ensure that the governing document and objectives of the organisation are adhered to and that funds held in trust are used only for specifically stated purposes and objectives. The skills and experience brought by the Board are crucial to the success of the Charity and its commercial arm.

The Board meet regularly on at least four scheduled dates over the year to review reports on progress towards strategic priorities, governance matters and financial control.

Day to day management is exercised through executive management meetings overseen by the Chief Executive Officer (CEO). A comprehensive set of financial controls are in place across the organisation. The CEO works closely with senior members of staff, with clear policy and decision making across the organisation and maintenance of quality control. Our policies are reviewed systematically both internally and externally by our HR legal advisor.

During the year, two Trustees of the Charity acted as Directors of the subsidiary company, Handy Help Limited, which also has one independent Director, being the CEO of the Charity who takes on the responsibility of Managing Director of the subsidiary. Board meetings for Handy Help are held on at least four scheduled dates throughout the year, to review progress of the company and to take it forward. These meetings receive financial and business monitoring information from the parent company to assist in forward planning.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2025 (continued)

Fundraising Standards Information

- The Charity employed a professional fundraiser to raise funds via grant-making bodies, such as trusts and foundations.
- Applications are made following the guidance set out by each individual funder, and although we are not registered with the Fundraising Regulator, we do follow their Code of Fundraising Practice standard 13 which sets out guidance for raising funds from grant-making bodies (including trusts and foundations).
- We have not breached any of the conditions set out in the above standard.
- Trust and Foundation applications are closely monitored by the CEO and Head of Finance of the Charity to ensure standards are maintained and all grants are used for the intended purpose of the funder.
- We have not received any complaints in relation to our fundraising activities.
- As a charity supporting the elderly, we are aware of our obligations to protect the vulnerable and we do not make direct approaches to individual members of the public for the purpose of raising funds.

RISK MANAGEMENT

The Trustees and Directors are responsible for the identification and management of risk. A corporate risk register is maintained highlighting key actual and potential risks to both ACSABE and Handy Help. This is reviewed regularly by the CEO and Trustees where they review as a standing item at each Board meeting. The Trustees take all appropriate actions to monitor, manage and mitigate risks.

Financial Risk

As grant funding continues to recede in the current economic climate, the Charity and its subsidiary Handy Help Limited, are reliant on commercial revenue generated by its retail business to fund a large proportion of its activities, and we must expect there will be times, for various reasons, when income may fall. This could pose a challenge to the Charity in funding its charitable services in the short to medium term. We manage this risk by adopting a stringent monitoring process and taking a dispassionate view regarding closure of underperforming retail units (where the lease is nearing its end). To mitigate risk, the CEO takes personal charge of Retail and works daily and proactively with our Head of Retail to ensure that the business continues to thrive and deliver. We are highly conscious of the cost of inflation of rents, services and staff costs and the latter continues to be mitigated by lean overhead structures, cost control and ensuring that our retail revenue keeps up with inflation.

Reputation

Due to the fields of activity in which the Charity operates and its trading enterprises, there is a risk that the Charity could suffer serious reputational damage, as a consequence of the actions of its staff, volunteers, trustees or its wider interests, such as campaigning. This risk is managed by ensuring that we have clear policies and multi-level authorisation procedures for any communications, adhere to recognised quality standards and ensure that good governance arrangements are in place (e.g., declarations of interest and governance policies) to ensure all relevant legal, statutory, and regulatory compliance is adhered to.

Organisational Effectiveness

There is a risk that we could fail to realise our targets and not make the desired impact our work is trying to achieve. We operate comprehensive monitoring arrangements that include evaluating our performance against both quantitative and qualitative key performance indicators, including feedback (that includes feedback from clients, their families, and carers) and quality assurance.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the year ended 30 April 2025 (continued)

Safeguarding and Compliance

Our charity work brings us into contact with many vulnerable elderly people, and therefore there is a risk that an older person receiving a service from the Charity, or one of our staff or volunteers, could suffer some form of abuse or harm. This risk is managed through the implementation of a robust and effective safeguarding regime that includes multi-level scrutiny. We ensure we adhere to or adopt any necessary compliance that we are legally obliged to meet and our staff do reviews with clients to ensure we are meeting their needs. Where necessary, we refer any concerns to the appropriate authorities.

We continually invest in training for our management staff who deal with safeguarding so as to keep them up to date. We regularly invest in updating our health and safety policies so that they are current and meets the needs of the wider business.

ACTIVITIES & PROGRESS TO STRATEGIC OBJECTIVES

ACSABE is an independent locally based charity which works in partnership with some local agencies, statutory bodies, organisations and charities. Whilst grant funding and statutory body funding form a very small part of its income profile, and it thankfully does not rely on funding from statutory sources. The Charity has developed a successful financial model over several years where it receives circa 80% of its income from the commercial business, which includes retail shops and chargeable services (the latter which are subsidised). The Charity has also been developing support in the community from individual donors and we continue to develop those relationships.

These commercial activities are operated through its wholly owned subsidiary, Handy Help Limited. In addition to affording ACSABE greater financial security, it enables the Charity to add value to funded services and develop and operate new services that are essential to local older people. This approach has allowed us to develop services for our elderly clients, as well as subsidise a range of Projects and Services within the local communities and within the NHS.

The Board supports the strategic objectives to continue to create growth in our services to the elderly and to the NHS.

Recruitment of new Trustees: Trustee recruitment has been facilitated either through various recognised channels. In line with our objectives that our Board be diverse in terms of Race, Gender, Age and Experience that we appointed a new female Trustee early in 2025.

Staff and volunteer Award and Voluntary Benefit Schemes: Our paid staff are a diverse group and ages range from ages 19 to 87 and one of our staff has recently received an award for working for us for 25 years. The Charity has now put in place monthly award for its staff and volunteers which we feel provides more immediate appreciation of them going the extra mile, and as a result provide more rewards and shows of appreciation on a more regular basis. Our new rewards scheme covers all and aspects of our work. In terms of our staff feeling motivated and valued, in 2024 the Charity put in place a voluntary private healthcare scheme to support our staff with GP appointments, follow on hospital care, physiotherapy or counselling they may need.

Key management remuneration: The remuneration of the Senior Management Team is reviewed in December of each year. Any increases are determined by responsibilities of the roles, inflation, comparison to organisations of a similar type and size and are dependent on market rates for comparable roles and the financial position of the Charity at that time. Senior staff were awarded a modest increase in December 2024 which became effective in January 2025.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2025 (continued)

Recognition of the role of volunteers; ACSABE supports, develops, and offers opportunities to its volunteers across the organisation both to support paid staff and to aid the delivery of essential services. Their contribution is essential to the quality and range of services we can offer, and we are indebted to them for their significant contributions without which the Charity could not operate such a wide remit. Most of our volunteer's range in ages, but are mainly in their 60's, 70's and 80's. We are particularly proud to have retained some volunteers for between 12 to 15 years and they form a valuable part of our infrastructure within our Charity

Providing Quality Services

As statutory provision for older people's services seem to diminish year on year, ACSABE continued to evolve its services to meet the needs of older and vulnerable people in Slough, East Berkshire and South Buckinghamshire.

In this year the Charity has:

- Continued to deliver its different charitable services to a client base in excess of circa 7-8,000 with many of those clients receiving regular interface or phone contact.
- Continued to grow our successful Befriending/Befriending Plus and Signposting Service (please see case studies).
- Continued to deliver a project to deal with Post Hospital Community Reintegration providing emotional and practical support to the vulnerable and elderly within the community via home visits, telephone follow up calls and signposting (Please see case studies).
- Improved on our Day Centre Services and numbers attending and further subsidised our day care facilities.
- Our Home from Hospital Transport service (in house services provided at Wexham Park Hospital), provided ward assessments, and transported home and re-enabled clients with interactions of over **3,750** following discharges from hospital (This service provision of 15 years was cancelled in early 2025 with the last day of service within the NHS in August 2025)
- Developed relationships with Prescribers' networks, Carers, social workers and Advocacy organisations across Berkshire, to help those who are most vulnerable.
- Our Day Care Centre provides care, support and hot nutritious meals to over 220 client interfaces per month who are of varying needs and abilities.
- Generated a total of £1,377,822 consolidated unrestricted income to continue to support our activities, including Day Centres, Befriending Plus Services, and subsidised our Home from Hospital service and Community Projects.

Case Studies across the Charity

Staff & Volunteer Case Studies

Befriending & Retail Working as One Family: A member of our Befriending team reached out after visiting an elderly gentleman she supports each week. His home felt cold and empty and without flooring. His 8-month-old puppy Arnold who had been given to him for company was also in dire need of a bed and some toys. An email was sent to our Retail team requesting rugs, dog toys, dog bed and small pieces of furniture that would brighten his home and improve Arnold's comfort.

Within days, our Retail team had rallied together. A new desk, several rugs, carpet offcuts, and brand-new toys and a bed for Arnold the puppy were delivered straight to his door. This moment was a beautiful reminder of what can happen when both sides of the charity come together with one shared purpose supporting someone in need. It wasn't just help; it was warmth, community, and genuine care comfort and love delivered straight to his home.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2025 (continued)

A Volunteer Who Found His Place and Courage: A young gentleman in his 20's joined our Retail team as a volunteer after a staff email announced new job opportunities. One of our shop managers saw something special in him and put his name forward.

At the time, he was very isolated and struggling with social anxiety due to his lack of confidence and disability. Despite this, he bravely attended his first every interview, and not only did it go well, but he was also offered the position. Seven months later, he has become an invaluable member of the Retail team, he is now on the payroll full time and he can now support himself. He consistently goes above and beyond, earning regular recognition awards for his hard work and team spirit. The most touching moment came when his mum reached out to thank the Charity. She told us she has seen a remarkable change in him — he has made friends, gained confidence, and even begun socialising outside of work. What started as a volunteer role has grown into a life-changing journey, and we are incredibly proud to be part of it.

Supporting One of Our Own Through the Hardest Journey: N has been a loyal and dedicated volunteer with us for more than 15 years. Early this year, she received the devastating news that she had been diagnosed with a terminal disease. The moment we learned of her diagnosis; the whole charity stepped forward to support her. Six months on, our contact has never wavered — weekly phone calls, home visits, advice, transport to appointments, food shopping, and small but meaningful gestures like bringing flowers to brighten her day.

Some days are harder than others, and on those days, she doesn't always feel like smiling. But we always make sure she knows she is loved, valued, and never alone. After giving so much of herself to the charity for so many years, it is our privilege to be there for her now.

Home services case studies

Case study 1: Mrs S who is 83 has been using our client services since June 2025, Mrs S suffers with bowel and lung cancer. Since starting chemotherapy, Mrs S experienced significant fatigue and struggled with the day-to-day tasks around the house. Mrs S has a supportive family around, due to them being in full time work Mrs S needed some help with cleaning. J our caring and compassionate cleaner has been with Mrs S since her first cleaning appointment, J ensures she works quietly and effectively allowing Mrs S to rest if feeling tired. Mrs S has informed staff in head office of how helpful J is and how she is always going the extra mile for her, ensuring that Mrs S is eating properly and always fills her glass of water up to ensure that she stays hydrated when she leaves.

Case study 2. Mr & Mrs H phoned into the main telephone line, very distressed due to them not being able to go out of the house due to both being housebound, and they were running out of food in their cupboards, the line was instantly transferred to C who arranged an emergency assessment within the hour. Once C has assessed Mr & Mrs H, C had contact P who is one of our shoppers, P had agreed to work extra hours that day to ensure Mr & Mrs H got their shopping within hours. P now does their shopping for them on a regular basis and they have commented many times to head office how they would be lost without our services. Before leaving their property P ensures that they have everything they need for the week.

Case Study 3. Mr C is 74 years of age, he lives alone and has no family around him. C has Cerebral Palsy and has limited movement ability and suffers with severe tremors. T a member of our cleaning services team shows true passion of going above and beyond, as one day he found Mr C in a poorly state and severely depressed due to loneliness. Mr C does not like talking to anyone he does not know. T reported this to his line manager and it was decided through the senior team that we would ensure that Mr C benefited from our community-based projects where we support the lonely and isolated. We trained T in such visits so that Mr C would have someone he trusted and understood his medical condition and Mr C now benefits from numerous visits from us each week. T has noticed a huge change in Mr C since we

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2025 (continued)

have been supporting him with the additional visits. We also check in on T to make sure he is supported in the transition of being one of our cleaners to being trained up as a member of the emotional support team and where we can offer any further advice that may be needed. This truly shows the passion of teamwork within our department and where we look at the client holistically.

Community Projects

Case Study 1: V is in her mid-nineties; she experiences significant short-term memory difficulties and reduced mobility. V has limited family support as her daughter lives far away and is only able to visit occasionally. K has been visiting V for approximately four years; K initially met V's husband during her early visits. He sadly passed away and we were there to support V during this loss. The fact that K knew her husband is important to V as they talk about him on most visits. V loves to show K her wedding photos and pointing out the church in Windsor where V and her late husband married. Not only does this bring comfort to V it also encourages engagement and memory work. Visiting V regularly provides continuity, emotional reassurance and prevents social isolation as well as supporting her emotional wellbeing, stimulate reminiscence and reduces a sense of loneliness.

Case Study 2: B is in her mid-nineties; she experiences partial sight loss and is extremely hard of hearing. B has good long-term memory and lives with her son who supports her in daily tasks, although her son's communication is limited and B craves social interaction and conversation which she struggles to get with her son. B loves knitting and when K goes on her visit, she brings her knitting with her and they have conversations on patterns and where K may have gone wrong if there are any holes in her knitting. These visits that K attends provide regular social engagement, cognitive stimulation, and helps combat loneliness.

Case Study 3: C is a gentleman in his seventies who moved to England from the Caribbean at the age of seventeen. C comes from a large family but currently has limited contact with relatives due to them living far away. C lives alone and values companionship during K visits. Due to C living alone K visits provides emotional support, and K has seen an increase in his confidence, he loves to show K his photography work especially the wildlife pictures he has taken during his years. C also loves to bake cakes and gets quite sad when he has no one to bake for, so most visits that K attends he makes a cake for her which they enjoy with a cup of tea. C confidence is coming along nicely, and he is starting to discuss the possibility of him gaining confidence to attend the Day Centre. These visits for C help reduce social apprehension and a sense of belonging.

Old Windsor Day Centre

Case Study 1: J who is ninety-one and living with Dementia attends our day centre three days a week, J has expressed to staff that attending the day centre has become an important and joyful part of her life. She enjoys coming because it gets her out of the house, allows her to meet new people, and she loves the activities that are provided. J sometimes arrives in the morning feeling a little low, however, when she sees her friends, her spirits are lifted, and a smile appears on her face. For J, the day centre is a place of comfort, companionship, and genuine happiness J has also made comments about how delicious the meals are as she is not able to cook much for herself at home.

Case Study 2: B is eighty-one years of age and he has early onset Dementia and restricted leg movement, although he can walk unaided. When he arrived with us he had anxiety about going out in public in case of a fall this had led to him becoming isolated. B has now been at the day centre for three months and attends three days a week and has expressed it as being life changing for him, not only can he move around freely and at his own pace, but he has also made friendships with other male clients that shares the same interests as him, such as history quizzes, playing bowls which was a passion of his in his younger days. B says he loves the exercise classes to help strengthen his legs and he has noticed a big difference. Coming to our day centre means B can be himself, he loves to challenge himself on the

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2025 (continued)

quizzes as this is wonderful for memory work and often tells the staff when he gets a question wrong, that he is not wrong, the staff are! His personality is now beaming through more every time he comes.

Case Study 3: R is a gentlemen known for his bright smile and love of dancing. Although he lives with age related health challenges, he remains sociable and enjoys expressing himself through conversation, music and laughter. Before attending the day centre, he often skipped meals and had lost interest in eating regularly at home. Our team at the day centre encourages R by offering music sessions and opportunities for gentle movement. R has an upbeat nature which also helps him to build friendships easily. One improvement staff have noticed is his eating habits as with encouragement from staff and the sociable atmosphere of shared mealtimes R has become much more willing to eat full nutritious meals. This has made a huge impact at home and his daughter and granddaughter can now leave him alone to eat without worrying about him.

FUTURE PLANS OF THE CHARITY

The Charity has significantly increased its community activity over the past few years, and we continue to increase our services year on year. In 2025 we employed a Community Development Manager who can be more proactive within the Community and lead our projects. We continue with our services such as Home and Shopping Services, Our Day Centre, our Community Reintegration project, and our cross-referral service. We also continue to grow our Befriending Plus service and our volunteer base to support this vitally important service. New to 2025 is our RRR Project (Re-establish, Revitalise and Re-Connect) which will support the most vulnerable within the community who have suffered loss of different kinds and who will receive tailored support through face-to-face person-centred conversations and dedicated tailored support.

In November 2025 we also opened a new lunch club in Burnham which is proving a success, and we hope to open additional lunch clubs over 2026.

We continue to invest in our Old Windsor Day Centre where we operate this service 4 days a week, and the 5th Day is spent doing home visits, administrative, planning activity work and deep cleaning the premises etc.

We pride ourselves in operating services where staff are Enhanced DBS checked so that the vulnerable, their families and the Charity feel protected in that knowledge.

All our services are either funded in full or subsidised by the Charity, all of which relies heavily on our Retail funding model. Our CEO continues to take a very proactive lead on Retail, thus ensuring the Charity can rely on its continued funding for its elderly services. We opened a new Retail outlet in Wokingham in June 2024 and another retail shop in Burnham opened in August 2025, thus ensuring that we continue to grow the Retail arm of the business. In January 2026 we are updating our Charity Retail EPOS system (till system) to a new system (both hardware and software). Whilst the latter would normally have cost 30K to update, we were able to make use of an opportunity where this was provided to us at zero charge by our current card terminal provider.

In terms of new initiatives, we continue to apply for grants from Trust and Foundations, particularly for projects to help alleviate social isolation for the elderly within our community and to increase health and wellbeing. For the second time in the recent history of the Charity, it is now in a position where it has again reported positive reserves.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2025 (continued)

The Charity continues to further develop its successful:

- Befriending/Befriending Plus Service that has more than tripled since 2020 by users of the service as well as our volunteers.
- Home Support Services have grown 60% since 2020, although we continue to have difficulty recruiting staff over the past few years
- We have however been able to provide additional services and are now trialling some of our services on a Saturday.
- Telephone Support Services continue to grow
- Our newly developed Community Reintegration Project continued over 2024-5 and it was able to support 130 people during the period. We continue to provide support to this vulnerable group of people.
- Our Day Centre continues to thrive

We continue our quest to cut costs and streamlining our services. We continue to keep our senior management costs low by operating our SLT team with 2 experienced senior members of staff as opposed to the 5 full time members of staff the Charity had in 2019. With the CEO and Head of Finance being the only senior members of staff at the Charity, it thus allows the Charity to invest in more middle managers and front-line staff to interface directly with the elderly and community.

Due to the efficiencies put in place by the Charity through late 2019 through to 2022, it continues to be in the position where it has built positive reserves with a stronger financial base than the Charity has seen in its recent history. We continue to develop the Charity's services and have been able to honour and serve both its clients and historic financial liabilities. Over 2026 we are going to continue to look at developing more volunteer initiatives within the community but also to extend our footprint with community activities.

FINANCIAL REPORT

Funding sources

Up until April 2025, we received funding from Frimley Health NHS Foundation Trust (which part funds our Home from Hospital service. As of April 2025, we also receive funding for individuals who attend our Day Centre based on individual attendance.

We receive many donations from supporters, and members of the public for which we are always grateful to receive. Without their generosity we would not be able to support the older people of Slough and East Berkshire to the extent we are able to.

We are extremely grateful for the support we have from Trusts and Foundations, in particular those providing funding to help us create projects to support the vulnerable and elderly within our community.

Loan

The Charity continues to make repayments on a bounce back loan, which is payable over a 10-year period.

Consolidated results for the year

Total income was £1,565,955 (2023/24: £1,632,691). Investment of resources to identify and develop new sources of income continues, and it is anticipated that this investment will result in improvements in overall performance in the future.

Retail sales in Handy Help Limited were £1,227,917 an increase of 4% on last year.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2025 (continued)

Consolidated expenditure increased by 3.3% from £1,482,391 in 2023/24 to £1,530,984 (see notes 7-8 for details). The excess of income over expenditure for the year was £35,973 (2023/24 £149,300).

The Trustees are pleased with the performance in the year and delighted to see the charity continue to improve on its positive consolidated net assets and net current asset positions. Taking this and future plans of the charity into account, the Trustees consider it is appropriate to prepare these financial statements on a going concern basis.

Reserves

The Charity's policy, continuously reviewed by the Board. As noted above, the charity enjoys a net assets position on a consolidated basis (and the charity will follow once the receipt of the gift aid payment from Handy Help after the year end). The Trustees are delighted to report that we have achieved a further increase in the level of positive reserves during 2025.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees (who are also the directors) to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and group and of the results of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report of the Trustees (incorporating the report of the directors)
for the year ended 30 April 2025 (continued)**

Auditor appointment

A resolution re-appointing Azets Audit Services will be proposed at the AGM.

Small company provisions

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

This report was approved by the Board of Trustees on 9th December 2025 and signed on their behalf by:



**N. Cook
Trustee**

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East

Opinion

We have audited the financial statements of Age Concern Slough and Berkshire East (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 30 April 2025 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 30 April 2025 and of the group's incoming resources and application of resources, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Independent auditor's report to the members of
Age Concern Slough and Berkshire East (continued)**

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company's 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Independent auditor's report to the members of
Age Concern Slough and Berkshire East (continued)**

- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk 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.

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 auditor's report.

Use of our report

This report is made solely to the charitable parent 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 parent company's members those matters we are required to state to them in an auditor's 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 parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

**Paul Creasey (Senior Statutory Auditor)
For and on behalf of Azets Audit Services
Statutory Auditor & Chartered Accountants
Egham**

9 December 2025
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AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds Year 2025 £	Total funds Year 2024 £
Income					
Donations and Legacies	2	64,098	14,400	78,498	190,113
Charitable Activities	3	126,303	173,733	300,036	316,016
Other trading activities	4	1,183,721	-	1,183,721	1,125,065
Investments	5	3,700	-	3,700	1,497
Total		1,377,822	188,133	1,565,955	1,632,691
Resources expended					
Raising funds	6	(950,604)	-	(950,604)	(872,001)
Charitable activities	6	(392,247)	(188,133)	(580,380)	(610,390)
Total	6	(1,342,851)	(188,133)	(1,530,984)	(1,482,391)
Net expenditure and net movement in funds before tax		34,971	-	34,971	150,300
Taxation		1,002	-	1,002	(1,000)
Net expenditure and net movement in funds after tax		35,973	-	35,973	149,300
Transfer of funds		2,346	(2,346)	-	-
Net movement in funds		38,319	(2,346)	35,973	149,300
Total funds brought forward at 1 May 2024		174,140	8,877	183,017	33,717
Total funds carried forward at 30 April 2025		212,459	6,531	218,990	183,017

The net movement in funds for the year included within the financial statements of the charitable company was a surplus of £58,592 (2024: surplus of £63,735).

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds Year 2024 £	Total funds Year 2023 £
Income					
Donations and Legacies	2	190,113	-	190,113	189,115
Charitable Activities	3	133,189	182,827	316,016	376,194
Other trading activities	4	1,125,065	-	1,125,065	1,049,571
Investments	5	1,497	-	1,497	7,408
Total		1,449,864	182,827	1,632,691	1,622,288
Resources expended					
Raising funds	6	(872,001)	-	(872,001)	(871,516)
Charitable activities	6	(427,563)	(182,827)	(610,390)	(646,315)
Total	6	(1,299,564)	(182,827)	(1,482,391)	(1,517,831)
Net expenditure and net movement in funds before tax		150,300	-	150,300	104,457
Taxation		(1,000)	-	(1,000)	(1,837)
Net expenditure and net movement in funds after tax		149,300	-	149,300	102,620
Transfer of funds		2,346	(2,346)	-	-
Net movement in funds		151,646	(2,346)	149,300	102,620
Total funds brought forward at 1 May 2023		22,494	11,223	33,717	(68,903)
Total funds carried forward at 30 April 2024		174,140	8,877	183,017	33,717

The net movement in funds for the year included within the financial statements of the charitable company was a surplus of £63,735 (2023: deficit of £67,496)

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated balance sheet

As at 30 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	10a	16,604	18,284
Investments	11	-	-
		<u>16,604</u>	<u>18,284</u>
Current assets			
Stock		5,929	8,537
Debtors	12	100,766	153,094
Cash at bank and in hand		255,487	179,643
		<u>362,182</u>	<u>341,274</u>
Creditors: amounts falling due within one year	13	(134,306)	(145,183)
Net current assets		<u>227,876</u>	<u>196,091</u>
Total assets less current liabilities		244,480	214,375
Creditors: amounts falling due after one year	15	(25,490)	(31,358)
Total net assets		<u><u>218,990</u></u>	<u><u>183,017</u></u>
Unrestricted funds			
General funds	16a	212,459	174,140
Restricted funds	17	6,531	8,877
Total funds	18	<u><u>218,990</u></u>	<u><u>183,017</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on 9 December 2025 and signed on their behalf by:

N L Cook

N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company balance sheet

As at 30 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	10b	7,369	9,524
Investments	11	1	1
		<u>7,370</u>	<u>9,525</u>
Current assets			
Debtors	12	40,738	90,281
Cash at bank and in hand		235,190	158,620
		<u>275,928</u>	<u>248,901</u>
Creditors: amounts falling due within one year	13	<u>(335,032)</u>	<u>(368,752)</u>
Net current (liabilities)		<u>(59,104)</u>	<u>(119,851)</u>
Total assets less current liabilities		<u>(51,734)</u>	<u>(110,326)</u>
Creditors: amounts falling due after one year	15	<u>-</u>	<u>-</u>
Total net (liabilities)		<u><u>(51,734)</u></u>	<u><u>(110,326)</u></u>
Unrestricted funds			
General funds	16b	(58,265)	(119,203)
Restricted funds	17	<u>6,531</u>	<u>8,877</u>
Total funds	18	<u><u>(51,734)</u></u>	<u><u>(110,326)</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on 9 December 2025 and signed on their behalf by:



N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Consolidated Statement of Cash Flows
Year ended 30 April 2025**

	2025 £	2024 £
Cash flows from operating activities:		
Net cash (used in)/generated by operating activities	<u>85,027</u>	<u>112,507</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	3,700	1,497
Interest paid	(864)	(1,001)
Purchase of tangible fixed assets	<u>(6,296)</u>	<u>(8,828)</u>
Net cash from investing activities	<u>(3,460)</u>	<u>(8,332)</u>
Cash flows from other financing activities		
Repayments of borrowing	<u>(5,722)</u>	<u>(5,585)</u>
Net cash from financing activities	<u>(5,722)</u>	<u>(5,585)</u>
Increase in cash in the period	<u>75,844</u>	<u>98,590</u>
Cash at 1 May 2024	<u>179,643</u>	<u>81,053</u>
Cash at 30 April 2025	<u>255,487</u>	<u>179,643</u>
Reconciliation of net income (expenditure to net cash flow from operating activities)		
	2025	2024
	£	£
Net income (expenditure) for the year	35,973	149,300
Adjustments for:		
Depreciation	7,977	7,636
Interest and income from investments	(3,700)	(1,497)
Interest costs	<u>864</u>	<u>1,001</u>
	41,114	156,440
Decrease / (increase) in stock	2,607	6,388
Increase / (decrease) in trade and other debtors	52,328	7,037
(Increase) / decrease in trade and other creditors	<u>(11,022)</u>	<u>(57,358)</u>
Cash used in/(generated) by operations	<u>85,027</u>	<u>112,507</u>

The movements in net debt are shown in note 24 to the financial statements.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements

Year ended 30 April 2025

1. Accounting policies

General Information

Age Concern Slough and Berkshire East is a charitable company limited by guarantee, registered in England and Wales. The registered and principal office is disclosed on page 2.

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

The charitable company meets the definition of a public benefit entity under FRS 102.

The functional currency of the charitable company and the presentation currency for the charitable company and group is Sterling. This is the currency of the primary economic environment in which the charity operates.

Going Concern

Management have produced forecasts covering the period to 30 November 2026 and based on these figures and the outturn to date, they have a reasonable expectation that the charitable group company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charitable group are set out below:

Basis of consolidation

The group financial statements consolidate the financial statements of Age Concern Slough and Berkshire East and its subsidiary undertaking on a line by line basis for the year ended 30 April 2025.

Transactions and balances between the charitable company and subsidiary have been eliminated from the consolidated financial statements.

A separate statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by Companies Act 2006 section 408.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy and are recognised in the period to which they relate.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

1. Accounting policies (continued)

Incoming resources (continued)

Grant income, including Government Grants, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions are attached to grants have been met, it is probable that the income will be received and the amount can be measured reliably. Legacy income is recognised when the charity is made aware of the funds, and where it is probable that the income will be received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes gifts in kind and charity shop and café expenses;
- Expenditure on charitable activities includes the provision of day care and clubs; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Pension costs

The charitable company has in place Qualifying Workplace Pension schemes with for the benefit of those employees who wish to participate. These are defined contribution benefit schemes and contributions to these schemes are recognised as they are incurred.

Employee benefits

Short term employee benefits, including holiday pay, are recognised as an expense in the period in which they are incurred.

The charity recognises an accrual for accumulated annual leave accrued by employees as a result of services rendered in the current period for which employees can carry forward and use within the next year. The accrual is measured at the salary cost of the respective employee in relation to the period of absence.

Donated services

Gifts in kind are included in these financial statements as income at the full value of the service and the corresponding expense included as resources expended, as set out in more detail in note 2.

Where goods are donated to the group for resale, these are not included in stock but are included in turnover when sold.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

1. Accounting policies (continued)

Operating lease transactions

All amounts paid for goods and services under operating leases are recognised as expenditure over the life of the lease, and are included within expenditure in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are recorded at cost or, where donated, at valuation at the time of acquisition. Depreciation is calculated to write off the book value of each tangible fixed asset over its expected useful economic life as follows:

Computers	-	straight line basis over 3-5 years
Shop fittings	-	straight line basis over 5 years
Furniture & equipment	-	straight line basis over 5 years
Transport	-	25% reducing balance

Judgements and estimates

The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The key estimates include depreciation rates and also certain Retail property related accruals, notably, pending dilapidations costs for recently closed shops.

Stock

Donated goods for sale in the charity shops are not valued for inclusion as stock. Sale proceeds are accounted for as and when the sales occur. Purchased items of stock are valued at the lower of cost and net realisable value.

Investments

Interests in entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are value at the amount prepaid net of any trade discounts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

1. Accounting policies (continued)

Creditors and Provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due unless the arrangement constituted a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and have not been designated for other purposes.

Restricted funds comprise funds that must be used for a specific purpose.

2. Donations and Legacies

Voluntary income	Unrestricted funds	Restricted funds	Total Year 2025	Total Year 2024
	£	£	£	£
Donations, legacies and similar income	<u>64,098</u>	<u>14,400</u>	<u>78,498</u>	<u>190,113</u>

Legacies receivable in the period amounted to £4,241 (2024: £105,385).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

3. Charitable Activities

	Unrestricted funds	Restricted funds	Total Year 2025	Total Year 2024
	£	£	£	£
Grants receivable (see below)	-	173,733	173,733	182,827
Users fees	126,303	-	126,303	133,189
	<u>126,303</u>	<u>173,733</u>	<u>300,036</u>	<u>316,016</u>

Grants receivable	(Debtors)/ deferred b/f	Received during year	Debtors/ (deferred) c/f	Total Year 2025	Total Year 2024
	£	£	£	£	£
Frimley Health NHS Foundation Trust	-	142,783	-	142,783	139,327
Royal Borough of Windsor and Maidenhead	5,000	22,500	3,450	30,950	30,000
Post Hospital Community Reintegration Project	-	-	-	-	13,500
	<u>5,000</u>	<u>165,283</u>	<u>3,450</u>	<u>173,733</u>	<u>182,827</u>

4. Other trading activities

	Unrestricted funds	Restricted funds	Total Year 2025	Total Year 2024
	£	£	£	£
Charity shop sales	1,157,239	-	1,157,239	1,078,547
Rag income	15,604	-	15,604	36,214
World of Books income	10,878	-	10,878	10,304
	<u>1,183,721</u>	<u>-</u>	<u>1,183,721</u>	<u>1,125,065</u>

5. Investment income

	Unrestricted funds	Restricted funds	Total Year 2025	Total Year 2024
	£	£	£	£
Bank interest	3,700	-	3,700	1,497
	<u>3,700</u>	<u>-</u>	<u>3,700</u>	<u>1,497</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

6. Charitable activities and costs of generating voluntary income

	Unrestricted funds	Restricted funds	Total Year 2025	Total Year 2024
	£	£	£	£
Fundraising Trading (Shops)	950,605	-	950,605	872,001
Home Visiting / Shopping / Dom Care	207,258	-	207,258	173,614
Day Care Centres and transport	78,454	45,350	123,804	166,446
Home from Hospital	56,203	142,783	197,486	205,785
Post Hospital Community Reintegration Project	-	-	-	13,500
Overhead employment and other costs	17,671	-	17,671	19,886
Community Volunteering and Befriending	108	-	108	103
Auditor's remuneration:				
Audit fees: Charity	14,500	-	14,500	13,945
Audit fees: Subsidiary	6,970	-	6,970	6,700
Non-audit fees: group	11,082	-	11,082	10,411
	<u>1,342,851</u>	<u>188,133</u>	<u>1,530,984</u>	<u>1,482,391</u>
Represented by:				
Charitable activities (see note 7)	392,246	188,133	580,379	610,390
Costs of generating voluntary income (see note 7)	<u>950,605</u>	<u>-</u>	<u>950,605</u>	<u>872,001</u>
	<u><u>1,342,851</u></u>	<u><u>188,133</u></u>	<u><u>1,530,984</u></u>	<u><u>1,482,391</u></u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

7. Total resources expended	Staff costs	Depreciation	Other costs	Total Year 2025	Total Year 2024
	£	£	£	£	£
Charitable activities	428,859	2,898	148,622	580,379	610,390
Fundraising trading: costs of goods sold and other costs	463,966	5,079	481,560	950,605	872,001
	<u>892,825</u>	<u>7,977</u>	<u>630,182</u>	<u>1,530,984</u>	<u>1,482,391</u>
Depreciation				<u>7,977</u>	<u>7,636</u>
Other costs					
Premises				358,469	335,993
Consumables and materials				30,362	28,896
Travel and transport				24,344	22,500
Professional fees (excluding Audit and accountancy)				83,229	85,325
Catering and activities				2,265	2,345
Telephone and fax				2,376	3,688
Audit and accountancy				32,552	31,056
IT expenses				17,154	15,747
Printing, postage and stationery				4,940	5,385
Private healthcare				2,473	-
Miscellaneous expenses				72,018	64,081
				<u>630,182</u>	<u>595,016</u>
Staff costs					
Wages and salaries				834,905	825,021
Social Security costs				48,137	45,653
Pension costs				9,783	9,065
				<u>892,825</u>	<u>879,739</u>

One employee earned over £70,000 in the period (2024: One employee over £70,000).

The approximate average number of staff, by headcount, for the year, amounted to 25 (2024:29) in the charity and 31 (2024:35) in Handy Help Limited.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

8. Net expenditure for the year

Net expenditure is stated after charging:

	2025	2024
	£	£
Depreciation of tangible fixed assets	7,977	7,636
Operating lease rentals	3,596	3,596
Auditors remuneration		
Audit fees: Charity	14,500	13,945
Audit fees: Subsidiary	6,970	6,700
Non-audit fees: group	11,082	10,411
	_____	_____

9. Trustees' and key management personnel remuneration and expenses

The Trustees consider the key management of the charitable company to be themselves and the Chief Executive Officer. Total remuneration and benefits paid to key management during the year were as follows:

	2025	2024
	No of	No of
	Trustees'	Trustees'
	and KMP	and KMP
£70,000 - £80,000	1	1

No remuneration was paid to any Trustee in 2025 or 2024. No expenses were reimbursed in respect of travel and other costs incurred (2024: £Nil).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

10. Tangible fixed assets
(a) Group

	Shop fittings £	Furniture & equipment £	Computers £	Total £
Cost				
At 1 May 2024	84,999	21,344	137,158	243,501
Additions	4,493	754	1,049	6,296
Disposals	(19,610)	(2,526)	(45,467)	(67,603)
At 30 April 2025	69,882	19,572	92,740	182,194
Depreciation				
At 1 May 2024	80,546	14,268	130,403	225,217
Charge for the year	2,925	2,590	2,462	7,977
Eliminated on disposal	(19,610)	(2,526)	(45,468)	(67,604)
At 30 April 2025	63,861	14,332	87,397	165,590
Net Book Value				
At 30 April 2025	6,021	5,240	5,343	16,604
At 30 April 2024	4,453	7,076	6,755	18,284

(b) Company

	Shop fittings £	Furniture & Equipment £	Computers £	Total £
Cost				
At 1 May 2024	81,261	13,825	114,671	209,757
Additions	-	141	840	981
Disposals	(19,610)	(610)	(40,115)	(60,335)
At 30 April 2025	61,650	13,356	75,396	150,403
Depreciation				
At 1 May 2024	80,441	11,082	108,710	200,233
Charge for the year	240	968	1,930	3,138
Eliminated on disposal	(19,610)	(610)	(40,115)	(60,335)
At 30 April 2025	61,071	11,440	70,525	143,036
Net Book Value				
At 30 April 2025	579	1,916	4,871	7,369
At 30 April 2024	820	2,743	5,961	9,524

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

11. Investments

Investment in Group undertakings

	2025 £	2024 £
Company		
Handy Help Limited	1	1
	<u>1</u>	<u>1</u>

Name of undertaking	Country of incorporation	Description of shares	Proportion of nominal value of issued shares held by Company
Handy Help Limited (company number: 06444328)	England	Ordinary	100%

The results of Handy Help Limited consolidated within these financial statements are as follows:

	2025 £	2024 £
Sales	1,227,917	1,179,285
Other operating income	8	-
Cost of sales	(778,758)	(708,838)
Expenses	(181,379)	(175,107)
Interest	(864)	(1,001)
Taxation	1,002	(1,000)
Gift aid to Age Concern	(290,545)	(207,774)
Profit/(Loss) for the year	<u>(22,619)</u>	<u>85,566</u>
	30 April 2025	30 April 2024
	£	£
Assets	378,080	400,444
Liabilities	(107,359)	(107,104)
	<u>270,721</u>	<u>293,340</u>
Share capital	1	1
Reserves	270,720	293,339
	<u>270,721</u>	<u>293,340</u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

12. Debtors

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	10,581	9,778	5,966	5,878
Prepayments	38,990	38,316	6,362	6,480
VAT	9,948	10,256	-	-
Other debtors	41,247	94,744	28,410	77,923
	100,766	153,094	40,738	90,281

13. Creditors: amounts falling due within one year

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	5,868	5,723	-	-
Trade creditors	13,297	15,832	5,951	5,321
Grants received in advance and deferred Income	-	5,000	-	5,000
Other creditors	3,637	15,271	1,787	15,271
Taxes and social security	8,478	8,091	8,478	8,091
Accruals	103,026	94,264	36,222	35,755
Corporation Tax	-	1,002	-	-
Amounts due to subsidiary	-	-	282,593	299,314
	134,306	145,183	335,031	368,752

14. Deferred income

(a) Group and Company	2025	2024
	£	£
Balance at 1 May 2024	5,000	5,000
Income released	(5,000)	(5,000)
Income deferred in the period	-	5,000
Balance at 30 April 2025	-	5,000

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

15. Creditors: amounts falling due after one year

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	25,491	31,358	-	-
	25,491	31,358	-	-

Bank loans and unsecured and are repayable over nine years. The interest rate charged is 2.5%.

	2025	2024
	£	£
Amounts due within one year	5,868	5,723
Amounts due within 1 – 2 years	6,017	11,591
Amounts due within 2 – 5 years	19,474	18,977
Amounts due greater than 5 years	-	790
	31,359	37,081

16. General funds

(a) Group	2025	2024
	£	£
Balance at 1 May 2024	174,140	22,494
Surplus for the period	35,973	149,300
Transfer from restricted funds	2,346	2,346
Balance at 30 April 2025	212,459	174,140

(b) Company	2025	2024
	£	£
Balance at 1 May 2024	(119,203)	(185,791)
Surplus) for the period	58,592	64,242
Transfer from restricted funds	2,346	2,346
Balance at 30 April 2025	(58,265)	(119,203)

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

17. Restricted funds	Balance			Balance
Group and company	1 May 2024	Incoming funds	Outgoing funds/ transfers	30 April 2025
	£	£	£	£
Wexham Home from Hospital	-	142,783	142,783	-
Day Care Centre	-	41,850	41,850	-
Wellbeing at Home	-	2,500	2,500	-
Befriending	-	1,000	1,000	-
Fixed Asset Fund	8,877	-	2,346	6,531
	<u>8,877</u>	<u>188,133</u>	<u>190,479</u>	<u>6,531</u>

Our Wexham Home from Hospital team provides accompanied transport home for discharged patients. They then provide practical and emotional support, when required, to help with independent living and rehabilitation and prevent their clients from being readmitted to hospital.

The Day Care Centre is a purpose-built single level facility, supporting older people and those with physical and mental health needs, providing an enjoyable and therapeutic experience within a safe, caring and secure environment.

The fixed asset fund relates to monies provided to fund capital equipment and are being expensed as the assets are depreciated.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

18. Analysis of net assets between funds

Group	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	10,073	6,531	16,604
Net current assets/(liabilities)	227,877	-	227,877
Long term creditors	(25,491)	-	(25,491)
	<u>212,459</u>	<u>6,531</u>	<u>218,990</u>

Charity	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	838	6,531	7,369
Net current assets/(liabilities)	(59,103)	-	(59,103)
Long term creditors	-	-	-
	<u>(58,265)</u>	<u>6,531</u>	<u>(51,734)</u>

19. Operating lease commitments

The charitable company's and the group's annual commitments for rental payments under non-cancellable operating leases payable during the year to 30 April 2025 are as follows:

Group and company	2025 Land and Buildings £	2024 Land and Buildings £
Leases expiring:		
Within one year	209,475	132,577
Between one and two years	202,262	93,602
Between two and five years	383,107	158,802
Over five years	75,750	62,250
	<u>870,594</u>	<u>447,231</u>

20. Pension scheme

The normal contributions for the year on defined contribution schemes were £9,783 (2024: £9,060). There were outstanding contributions due at the balance sheet date amounting to £1,600 (2024: £2,063).

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2025

21. Related party transactions

There were no related party transactions within the year.

Exemption has been taken from disclosure of transactions between the charitable company and its wholly owned subsidiary undertaking under Financial Reporting Standard 102.

22. Financial instruments

The carrying amounts of the group's financial instruments are as follows:

	2025 £	2024 £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	10,581	9,778
- Other debtors (note 12)	33,247	94,744
	<u>43,828</u>	<u>104,522</u>
Equity instruments measured at cost less impairment:		
- Fixed asset unlisted investments (note 11)	-	-
	<u>43,828</u>	<u>104,522</u>
<i>Financial liabilities</i>		
Measured at amortised cost		
- Loan (note 15)	31,359	37,082
- Trade creditors (note 13)	13,297	15,832
- Other creditors (note 13)	3,637	15,271
	<u>48,293</u>	<u>68,185</u>

The income, expenses, net gains and net losses attributable the group and charity's financial instruments are summarised as follows:

	2025 £	2024 £
<i>Income and expense</i>		
Financial assets measured at amortised cost	3,700	1,497
Financial liabilities measured at amortised cost	-	-

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

23. Controlling party

The Trustees consider that there is no controlling party.

24. Movements in net debt

	01.05.2024	Cashflow	30.04.2025
	£	£	£
Cash at bank and in hand	179,643	75,844	255,487
Loans	(37,082)	5,723	(31,359)
	<u>142,561</u>	<u>81,567</u>	<u>224,128</u>

25. Post balance sheet events

After the year end, the charity received gift aid from its trading subsidiary in respect of the surplus generated for the year of £267,842 (2024: £290,545).

AGE CONCERN SLOUGH AND BERKSHIRE EAST

England & Wales - Charity number 1079949

Accounts

Company number: 03892564
Charity number: 1079949

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report and
Consolidated Financial Statements**

For the year ended 30 April 2024

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

YEAR ENDED 30 April 2024

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AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company information

DIRECTORS AND TRUSTEES

Mr N R Cook
Mr J H Avice
Mr D Brind

COMPANY SECRETARY

Ms T Davies

CHIEF EXECUTIVE

Ms T Davies

COMPANY NUMBER

03892564

CHARITY NUMBER

1079949

HANDY HELP LIMITED Company Number: 06444328

Handy Help is a wholly owned subsidiary of ACSABE. Three trustees of the Charity and the Chief Executive of ACSABE are also Directors of Handy Help Limited. The Directors of Handy Help Limited are:

T Davies
N Cook
D Brind

REGISTERED OFFICE

The Priory
Suite G4
Stomp Road
Burnham
SL1 7LW

BANKERS

NatWest Bank plc
118 High Street
Slough
Berkshire
SL1 1JH

AUDITORS

Azets Audit Services
Gladstone House
77-79 High Street
Egham
Surrey
TW20 9HY

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2024

The Trustees, who are also Directors, have pleasure in presenting their report and the audited financial statements of Age Concern Slough and Berkshire East (“ACSABE” / “the Charity”) and of the Group for the year ended 30 April 2024.

Age Concern Slough and Berkshire East is a charitable company limited by guarantee.
Registered Charity Number: 1079949; Registered Company Number: 03892564.

The Trustees who served during the year were:

Mr N R Cook
Mr J H Avice
Mr D. Brind
Dr C Herman (resigned 31 December 2023)

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning future activities. Examples of how our work benefits local people are included in our Statement of Activities.

INTRODUCTION

Age Concern Slough & Berkshire East exists to benefit older people and vulnerable adults across Slough and East Berkshire and surrounding areas. Its activities over 2023/24 are further detailed within this document. These activities have been sustained against knock-on effects of previous years including the Covid Pandemic and general cost inflation. The trend of increasing our services to the elderly has continued throughout 2023/24 as has providing new services and projects.

The focus of 2023/24 has seen the Charity stabilise and provide an element of financial balance to the business following on from the challenges of several previous years and changes in staff. We are delighted that we have been able to achieve financial balance and keep up with the trend of the last year to keep growing our services to the elderly. In addition, the Charity continues to make inroads to start building up a reserve which the Charity has not been able to do for a significant number of years.

Our refurbished Day Centre continues to thrive and we have more than doubled the number of elderly clients attending than in previous years. Much of the latter is down to the excellent care provided, high standards as well as the excellent level of service provided by the team. The Tovertafel Dementia aid purchased in 2023, with the help of a Trust and Foundation, has continued to be a valuable tool which helps stimulate physical activity and social interaction for those suffering with cognitive challenges as it stimulates four important parts of the brain. Our Day Centre provides valuable support to both clients and their families, and we continue to provide support for two types of clients who may need different level of interaction and support depending on their mobility and mental wellbeing.

We also continue to grow our services to the elderly within the community setting. Our established Home from Hospital team has continued to work 7 days a week in an NHS hospital setting and we have also grown our home services and Befriending Plus services. With the help of a financial contribution from a Trust and Foundation we were able to create a new project to support the elderly within their homes following hospital discharge from a prolonged hospital stay and with their subsequent integration back into the community. Whilst the latter helped release valuable hospital beds for the NHS, it also provided invaluable support to the elderly who were finding it extremely difficult to cope on their own following hospital discharge. We supported 120 very vulnerable people in this community-based project, and despite the short-term funding ceasing, we have continued to provide the service for those in need rather than cease support to these vulnerable individuals.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2024 (continued)

As per last year, we again faced challenges in 2023/24 with recruitment, particularly on the retail and care sides of the business. The restructure with the senior management team and investment in our finance department has paid off, and we now have a very streamlined senior management team that works extremely well, as has taking our finance operations back 'in house'.

The Board continue to support the CEO in continuing to grow our services and were wholly supportive in continuing to subsidise our services to the NHS, our Day Centre as well as our services and projects within the wider community. The Charity continues to manage its liabilities and is currently on track to show a good profit for 2023/24 and continues to show profit in the current financial year. Much of that is due to the hard work that has been put into the retail arm of the business and the work put in by our finance team as it continues to support our charitable endeavours.

Trustees and the CEO remain proactive in mitigating financial risk and in line with their strategy to reduce overheads where possible, and the various restructuring over the last few years has proved to be beneficial. Reducing overheads is now more challenging due to recent costs and rents escalating over the past 18 months as well as more general costs increasing in the UK.

OBJECTIVES OF THE CHARITY

ACSABE is an independent charity which exists mainly to benefit and promote the relief of older people in Slough and around the East Berkshire area. ACSABE is a company limited by guarantee whose governing document is the Memorandum and the Articles of Association. Every member of the charitable company undertakes to contribute to it a sum not exceeding one pound in the event of it being wound up while they are members, or within one year after they cease to be members.

The objects of the Charity are:

"To promote the relief of those in need, by reason of youth, age, ill-health, disability or financial hardship in Berkshire, Buckinghamshire and the UK, primarily but not exclusively the needs of older people".

Handy Help Limited is a limited company (Registered Company Number: 06444328) and a wholly owned subsidiary of Age Concern Slough and Berkshire East. Where a taxable profit is made by the subsidiary, this is gifted to the charity. An inter-company agreement was signed between ACSABE and Handy Help in September 2014. This facilitates reporting and coordination of services across the parent charity and its subsidiary.

GOVERNANCE & MANAGEMENT

Within ACSABE the Trustees are also Directors. The Board of Trustees/Directors oversees the strategic management and administration of the company, consistent with both charity and company law. The role involves governance, stewardship, strategic and financial decision-making to ensure that the governing document and objectives of the organisation are adhered to and that funds held in trust are used only for specifically stated purposes and objectives. The skills and experience brought by the Board are crucial to the success of the Charity and its commercial arm.

The Board meet regularly on at least four scheduled dates over the year to review reports on progress towards strategic priorities, governance matters and financial control.

Day to day management is exercised through executive management meetings overseen by the Chief Executive Officer (CEO). A comprehensive set of financial controls are in place across the organisation. The CEO works closely with senior members of staff, with clear policy and decision making across the organisation and maintenance of quality control. Our policies are reviewed systematically both internally and externally by our HR legal advisor.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2024 (continued)

During the year, two Trustees of the Charity acted as Directors of the subsidiary company, Handy Help Limited, which also has one independent Director, being the CEO of the Charity who takes on the responsibility of Managing Director of the subsidiary. Board meetings for Handy Help are held on at least four scheduled dates throughout the year, to review progress of the company and to take it forward. These meetings receive financial and business monitoring information from the parent company to assist in forward planning.

Fundraising Standards Information

- The Charity employed a professional fundraiser to raise funds via grant-making bodies, such as trusts and foundations.
- Applications are made following the guidance set out by each individual funder, and although we are not registered with the Fundraising Regulator, we do follow their Code of Fundraising Practice standard 13 which sets out guidance for raising funds from grant-making bodies (including trusts and foundations).
- We have not breached any of the conditions set out in the above standard.
- Trust and Foundation applications are closely monitored by the senior management of the Charity to ensure standards are maintained and all grants are used for the intended purpose of the funder.
- We have not received any complaints in relation to our fundraising activities.
- As a charity supporting the elderly, we are aware of our obligations to protect the vulnerable and we do not make direct approaches to individual members of the public for the purpose of raising funds.

RISK MANAGEMENT

The Trustees are responsible for the identification and management of risk. A corporate risk register is maintained highlighting key actual and potential risks to both ACSABE and Handy Help. This is reviewed regularly by the CEO and Trustees where they review as a standing item at each Board meeting. The Trustees take all appropriate actions to monitor, manage and mitigate risks.

Financial Risk

As grant funding continues to recede in the current economic climate, the Charity and its subsidiary Handy Help Limited, are reliant on commercial revenue generated by its retail business to fund a large proportion of its activities and we must expect there will be times, for various reasons, when income may fall. This could pose a challenge to the Charity in funding its charitable services in the short to medium term. We manage this risk by adopting a stringent monitoring process and taking a dispassionate view regarding closure of underperforming retail units (where the lease is nearing its end). To mitigate risk, the CEO takes personal charge of Retail and works closely and proactively with our Retail management team to ensure that the business continues to thrive and deliver. We are highly conscious of the cost of inflation of rents, services and staff costs and the latter is mitigated by lean overhead structures, cost control and ensuring that our retail revenue keeps up with inflation.

Reputation

Due to the fields of activity in which the Charity operates and its trading enterprises, there is a risk that the Charity could suffer serious reputational damage, as a consequence of the actions of its staff, volunteers, trustees or its wider interests, such as campaigning. This risk is managed by ensuring that we have clear policies and multi-level authorisation procedures for any communications, adhere to recognised quality standards and ensure that good governance arrangements are in place (e.g., declarations of interest and governance policies) to ensure all relevant legal, statutory and regulatory compliance is adhered to.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the year ended 30 April 2024 (continued)

Organisational Effectiveness

There is a risk that we could fail to realise our targets and not make the desired impact our work is trying to achieve. This could result in the loss of service contracts or grants. We operate comprehensive monitoring arrangements that include evaluating our performance against both quantitative and qualitative key performance indicators, including client surveys (that includes feedback from clients, their families and carers) and quality assurance

Safeguarding and Compliance

Our charity work brings us into contact with many vulnerable elderly people, and therefore there is a risk that an older person receiving a service from the Charity, or one of our staff or volunteers, could suffer some form of abuse or harm. This risk is managed through the implementation of a robust and effective safeguarding regime that includes multi-level scrutiny including to Board level. We ensure we adhere to or adopt any necessary compliance that we are legally obliged to meet or that our partners or contractor's request.

We continually invest in training for our management staff who deal with safeguarding so as to keep them up to date. We also invested in updating our health and safety policy in 2023 so that it is current and meets the needs of the wider business.

ACTIVITIES & PROGRESS TO STRATEGIC OBJECTIVES

ACSABE is an independent locally based charity which works in partnership with some local agencies, statutory bodies, organisations and charities. Whilst grant funding and statutory body funding form a very small part of its income profile/, it does not rely exclusively on funding from statutory sources. The Charity has developed a successful financial model over several years where it receives circa 80% of its income from the commercial business, which includes retail shops and chargeable services. The Charity has also been developing support in the community from individual donors and we continue to develop those relationships.

These commercial activities are operated through its wholly owned subsidiary, Handy Help Limited. In addition to affording ACSABE greater financial security, they enable the Charity to add value to funded services and develop and operate new services that are essential to local older people. This approach has allowed us to develop services for our elderly clients, as well as subsidise a range of services within the local communities and within the NHS.

The Board supports the strategic objectives to continue to create growth in our services to the elderly and to the NHS.

Recruitment of new Trustees: Trustee recruitment has been facilitated either through various recognised channels. We recognise that we need to recruit new Trustees and we hope to appoint a new female Trustee early in 2025.

Staff and volunteer Award and Voluntary Benefit Schemes: The Charity has now put in place monthly award for its volunteers which we feel provides more immediate appreciation of them going the extra mile, and as a result provide more rewards on a more regular basis. Our new rewards scheme covers all and aspects of our work. In terms of our staff, we researched options that would keep them motivated and feel valued, but also options that could help them with challenges they were facing. In 2024 the Charity put in place a voluntary private healthcare scheme to support our staff with GP appointments, follow on hospital care, physiotherapy or counselling they may need.

Key management remuneration: The remuneration of the Senior Management Team is reviewed in December of each year, although not necessarily increased by the Board on an annual basis. Any

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2024 (continued)

increases are determined by responsibilities of the roles, inflation, comparison to organisations of a similar type and size and are dependent on market rates for comparable roles and the financial position of the Charity at that time. Senior staff were awarded a modest increase in December 2023 which became effective in January 2024.

Recognition of the role of volunteers; ACSABE supports, develops, and offers opportunities to its volunteers across the organisation both to support paid staff and to aid the delivery of essential services. Their contribution is essential to the quality and range of services we can offer, and we are indebted to them for their significant contributions without which the Charity could not operate such a wide remit. Most of our volunteers range in ages, but are mainly in their 60's, 70's and 80's. We are particularly proud to have retained some volunteers for between 12 to 15 years, and they form a very part of our infrastructure within our Charity (Please see case studies profile).

Providing Quality Services

As statutory provision for older people's services diminishes, ACSABE continued to evolve its services to meet the needs of older and vulnerable people in Slough, East Berkshire and South Buckinghamshire.

In this year the Charity has:

- Continued to deliver its different charitable services to a client base in excess of circa 7-8,000 with many of those clients receiving regular interface.
- Continued to grow our successful Befriending/Befriending Plus and Signposting Service (please see case studies).
- Created a new project to deal with Post Hospital Community Reintegration providing emotional and practical support to the vulnerable and elderly within the community via home visits, telephone follow up calls and signposting (Please see case studies).
- Improved on our Day Centre Services and numbers attending and further subsidised our day care facilities.
- Our Home from Hospital Transport service (in house services provided at Wexham Park Hospital), provided ward assessments, and transported home and re-enabled clients with interactions of over **3,600** following discharges from hospital (please see case studies).
- Developed relationships with Prescribers' networks, Carers, social workers and Advocacy organisations across Berkshire, to help those who are most vulnerable.
- Our Day Care Centre provides care, support and hot nutritious meals to circa 195 clients per month who are of varying abilities.
- Generated a total of £1,449,864 consolidated unrestricted income to continue to support our activities, including Day Centres, Befriending Plus Services, and subsidised our Home from Hospital service and Advocacy services in our wider communities.

Volunteer Case Profile

Case 1

At 79 years old, JW is one of our most reliable and trusted volunteers working in our ACSABE Charity shops, where she has been a dedicated volunteer for over 12 years. JW has lived near our shop for over 30 years, and working in our shop has enabled her to keep up with friends and enjoy a very active life. Extremely loyal to our shop and always dependable, she arrives each Monday & Tuesday at 10:00 am ready to sort donations, organise shelves, and warmly greet all our customers. JW's commitment goes beyond simply volunteering; her genuine care and loyalty make her the heart and soul of the shop, inspiring everyone around her. Her manager, on her days, calls JW " Her Rock."

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2024 (continued)

Case 2

JC, who is 80 years old, is one of our longest-serving volunteers, having been with us for over 13 years. JC joined us when she moved back to the UK from the US when her husband died. She started volunteering with AC to become a local community member again. With a warm smile, she greets every customer, making them feel instantly welcome. JC keeps the shop running smoothly and brings a wealth of experience and kindness. She sorts donations with care, rings up sales, and always takes time to chat with customers, many of whom come back to see her. Her work ethic is amazing, and we have no idea where she gets her stamina. Every Wednesday & Friday, without fail, JC arrives ready to start the day, and knowing JC is there, you know the shop will run effortlessly until her home time at 4:30 pm.

Home Services Case Studies

Case 1

Mr Z, wife suffers with dementia, their son has found it hard finding someone to help with cleaning due to his mother's severe dementia. Our wonderful home helper L has taken it on her stride, not only with the general cleaning we provide but going the extra mile helping Mrs Z with the daily struggle of dementia. Their son has commented many times on how grateful he is for the service we provide and for the care and empathy L shows towards his parents.

Case 2

Mr V suffers with cerebral palsy, he is 72 years old and lives alone in a flat. S who does his cleaning regularly, discovered that he had hurt himself, as his toes were bleeding, as he had fallen over earlier. S contacted head office, who then telephoned social services who then attended his home to assess him. Mr. V. is very grateful for our services as he does not have any family or friends. We have contacted social services on a few occasions when we have been concerned about his wellbeing when S has called us and reported an incident or an observation.

Case 3

Mrs G is 90 years old; she is very frail, lives alone and uses a walking frame, she does not have any family, only a couple of friends that don't live close by. We attended a visit at her property to discuss her cleaning/shopping requirements and N noticed that her smoke alarms were not working, including her CO2 alarm. N did a quick health and safety check of the property and discovered that her patio doors were unlocked when she tried the door handles. Mrs G had mentioned that there had been a few strangers walking around her property outside as she lives close to Slough high street. N then went around and secured the property, windows and gave Mrs G the Berkshire Fire & Rescue number to have a safety inspector attend her property to install new smoke detectors and a CO2 alarm. She has now had the equipment installed and is so grateful for our support and help. We also helped her with a panic alarm.

Case 4

L has been visiting this couple for a few months. Mr W has dementia, and Mrs W looks after him. She has 2 lovely daughters who support her with their dad. When L visits, Mr W assumes that she is a friend who visits and helps his wife. Mrs W then leaves to visit a friend so he can have a break. Whilst L is there, she spends time chatting, doing ironing, making a bed. So, when Mrs. W gets back home, she doesn't have to rush about, she can sit and relax. L has been a good listening ear to Mrs W, as she sometimes doesn't even have a conversation with Mr W. When the three of them are together, L always tries involving Mr W in the conversations. They sometimes go for a walk, just up the road. Mrs W says she loves L's visits and in her own words, "it's like a breath of fresh air", which is truly lovely to hear.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2024 (continued)

Befriending Plus Case Studies

Case 1

Mrs. G is an 88 year old lady who lives on her own. She has had a hip and knee replacement and suffers with very bad arthritis. She uses a walking frame to move around her home and has a chair lift to take her up and downstairs. N has telephoned her every week for the last 5 years, which started during lockdown. N has also visited her whilst she has been in hospital and at home to check on her when she is concerned about her. Mrs G often uses ACSABE's for cleaning and gardening and enjoys and looks forward to her weekly calls with N which she says has helped her mentally and physically over the past. She has stated that the weekly conversation with someone who cares and genuinely listens to her means the world to her.

Case 2

This gentleman is 87 yrs old and is registered blind. C has been visiting him each week since May 2021 and she even helps him out to read his post to him and assist him when he pays his bills. C also accompanies him to appointments for flu jabs etc. She also contacts his niece who lives abroad by email or telephone to let her know how he is doing. He really does appreciate the help and weekly visits.

Home from Hospital Services Case Studies

Case 1

HFH team is not just simply transporting patients' home, they invest in their journey home and their safeguarding onwards. A patient who was an ex-worker of the Royal house, and the team had taken him home a few times, but on this one occasion he did not seem well in himself. So, N put in an enquiry to the nurse of how she could help, as he was going home, and the care package wasn't starting until the next day. N asked him about his food and necessities until then, and he informed her that he had no groceries, and the home delivery service was not due till next weekend. N stopped on the way back and got him some groceries to last until the weekend, she took him home, settled him in and put his groceries away. Made him a sandwich to eat there and then with a cup of tea, put the telly on and gave him a warm blanket. The next day she found out that he had passed away due to his ongoing medical condition. N was his last interaction, and she was pleased that she had made him comfortable, gave him food before his passing.

Case 2

As a client of our shopping service and knowing that she was in hospital with very few visitors, N went to visit Mrs, M. who was thrilled to bits. We spent time just chatting and laughing with her. As we were leaving, all we could hear was Mrs M telling her neighbours/patients that our visit from Age Concern had made her day.

Case 3

Recently, N took a patient home from hospital who needed a small food shop as he had been in hospital for 6 weeks. N did his shopping on the way home and cleaned his fridge for him before restocking it with fresh foods. The patient was so grateful and said we run a great service and people like us are doing a good thing.

Case 4

K took a 75-year-old lady home. She picked her up from the ward at teatime and her hot meal was ready, but she really wanted to leave immediately. K offered her sandwiches from the discharge lounge, but she had her heart set on a spicy chicken kebab on the way home. As we so often do the shopping for our clients when they are going home, K agreed to take her to the shop to get the kebab. The lady directed her there, she bought the food and then K drove her home, which was 5 minutes away and saw the lady indoors. She was extremely grateful to K for going out of the way to get her food which certainly brightened up a very dreary damp autumn afternoon.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2024 (continued)

Post Hospital Community Reintegration Project (PHCR) Case Studies

Case 1

K first visited J as part of the Home First Scheme when she came out of hospital after complications with her diabetes. She's an elderly lady who lives by herself. She has a brother who is in a home with dementia and a sister who lives locally who she sees now and again. She is quite deaf and reserved, so making conversation can be a bit of a strain but she loves to talk about current affairs, her cat and the two budgies. J does her own shopping, either online or going to the nearby Tesco's. KR visited her for around 6 months and suggested she might like to visit the Day Centre in Old Windsor. J now goes to the Day Centre quite regularly and says that it breaks up her week. She participates in keep fit and enjoys the interaction with the other clients and staff.

Case 2

KR started visiting CA as part of the Home First Scheme. She had been in hospital with breathing difficulties and had just requested a phone call when she got home. KR spoke to her, and it was clear that she would like a visit as well. Her mobility is very limited, and she walks by leaning heavily on a frame. She insists on making a cup of tea even though her mobility is not good. KR has now got to know her well and learned about her family and various hardships she has had in life. At one stage she had problems with her phone which had been transferred to an internet-based phone. She'd had a power cut, and the phone had not reconnected, so KR phoned the BT technical team, who talked her through getting reconnected, which also meant that her pendant alarm was working again. If KR had not been there, she may have been without a phone and an alarm for days. She does have friends that pop in from time to time and a son who lives quite a far away and doesn't visit that often.

Day Centre

Case 1

D joined the day Centre in August 2024, she is 91 years old and lives with her two daughters. She suffers with dementia but otherwise for a woman of her age she is quite fit. She initially came to the Centre with one of daughters for an assessment and reluctantly agreed to give us try. After her first day with us, she couldn't wait to come back and attends the day Centre three days a week. She has tried other Centre's on a Friday but according to her daughters she had to be collected early as she was very upset because she wanted to be with us at Old Windsor day Centre.

On one occasion D's daughter pulled us all aside to tell us what a difference we have made to all their lives, even in such a short amount of time and couldn't thank us enough for what we do, she was really overcome with emotion. D has made new friends and always joins in any activities with enthusiasm, it has also really benefited her daughters as they now have time for themselves which was difficult for them to find before D started at the Centre.

Case 2

C is 88 years old and lives at home with his wife. He has been attending the day Centre for over three years and joins us three days a week.

C is wheelchair bound, and his speech is quite difficult to understand but aside from that he is as bright as a button and doesn't miss a trick. He is always watching what we are doing and is full of questions. When we have any entertainment in for the clients, C loves it, and you can see the joy on his face. He is liked by everyone who attends the day Centre and is part of the furniture now, so much so that when he is away, he is missed by everyone. If C didn't visit the day Centre, he would just be sitting at home with not a lot to do. His wife has also shared that she finds it increasingly difficult to look after him at home even with carers coming in, so we give her a well-deserved break for a few hours.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2024 (continued)

Case 3

W joined Old Windsor day Centre in 2022 after moving to the area with her husband who has dementia and subsequently had to go into a care home. W is 77 years old and first started at the Centre because she was very lonely and didn't know anyone in the area. Since starting with us she has met like-minded people who are going through many of the same problems as she is facing now and has formed a real bond with them.

Coming to the Centre has been a lifeline for W, it is a place where she can come and talk through her problems with her friends or forget some of her problems for a few hours. She seems to genuinely enjoy her time with us.

Case 4

M joined us in 2021 at the age of 90 with her best friend V. They lived in supported living accommodation often holding raffles and bingo sessions for the other residents. After covid they shut the communal room down, leaving M and V isolated. The pair were inseparable, sat next to each other in any activities we did, at lunch etc.

Sadly V's health started to deteriorate and before long was moved to a home leaving her unable to come to the Day Centre. We saw a dramatic drop in M's mental health. We began reaching out to her family with our concerns, we held a meeting to discuss possible options that would help M. We felt it would benefit M to be involved more and gave her little jobs to do, getting the raffle ready etc. This gave M a purpose and with the help from her family and staff M bounced back. M's daughter in law would take her to visit her V once a week and the pair loved seeing one another.

In December 2023, whilst M was on the community bus to the Day Centre, M found out from another service user that V had passed away that morning and she was extremely distressed. The staff immediately comforted her, and her daughter-in-law rushed to the Day Centre to take her home, but not before she had finished the daily raffle of course. Since losing her best friend M has had some extremely hard days, but this doesn't stop her being the bubbly, kindhearted lady we have all come to love. We know that her family are grateful for all the new lease of life M has found at The Day Centre and that she can confide in us when things seem to be getting hard.

FUTURE PLANS OF THE CHARITY

The Charity has significantly increased its community activity over the past three years, and we continue to increase our services. We have taken the decision to continue with that vital and important work via our 7 day a week Home from Hospital Service, Home and Shopping Services, Our Day Centre, our Community Reintegration project, and our cross-referral service. We also continue to grow our Befriending Plus service and our volunteer base to support this vitally important service.

We continue to invest in our Old Windsor Day Centre where we operate this service 4 days a week, and the 5th Day is spent doing home visits, administrative and planning work and deep cleaning the premises etc.

We pride ourselves in operating services where staff are Enhanced DBS checked so that the vulnerable, their families and the Charity feel protected in that knowledge.

All our services are either funded in full or subsidised by the Charity, all of which relies heavily on our Retail funding model. Our CEO takes a very proactive lead on Retail, thus ensuring the Charity can rely on its continued funding for its elderly services. We opened a new Retail outlet in Wokingham in June 2024 and another retail shop in Burnham is planned to open in February 2025, thus ensuring that we continue to grow the Retail arm of the business.

We are always grateful for legacies received and are delighted to report that two significant legacies were received in this financial year.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2024 (continued)

In terms of new initiatives, we continue to apply for grants from Trust and Foundations, particularly for projects to help alleviate social isolation for the elderly within our community and to increase health and wellbeing. For the first time in the recent history of the Charity, it is now in a position where it has positive reserves.

The Charity continues to further develop its successful:

- Befriending/Befriending Plus Service that has more than tripled since 2020 by users of the service as well as our volunteers.
- Home from Hospital Service has grown circa 42% since 2019 with circa 3,575 patient interactions within this particular financial year.
- Home Support Services have grown 60% since 2020, although we have had difficulty recruiting staff since early 2022.
- We have however been able to provide additional services and are now trialling some of our services on a Saturday.
- Telephone Support Services have grown a further 130% since early 2021.
- Our newly developed Community Reintegration Project started in August 2023, and it was able to support 120 people during its lifecycle. We continue to provide support to this vulnerable group of people.

We continue our quest to cut costs and streamlining our services. We continue to keep our senior management costs low by operating our SLT team with 2 experienced senior members of staff as opposed to the 5 full time members of staff the Charity had in 2019. With the CEO and Head of Finance being the only senior members of staff at the Charity, it thus allows the Charity to invest in more middle managers and front-line staff to interface directly with the elderly.

Due to the efficiencies put in place by the Charity through late 2019, 2020, 2021 and 2022, it has allowed the Charity to survive what have been turbulent years for everyone and now to be in the position where it has built positive reserves. We continue to develop the Charity's services and have been able to honour and serve both its clients and historic financial liabilities. Over 2025/26 we are going to look at developing more volunteer initiatives within the community.

FINANCIAL REPORT

Funding sources

We received funding from Frimley Health NHS Foundation Trust (which part funds our Home from Hospital service) and Royal Borough of Windsor and Maidenhead, in addition to other smaller grants. Whilst the funding received from Frimley NHS had not increased in 15 years of operating this service (despite operational costs spiralling during those 14 years and activity increasing within this service), we did receive a very modest increase in 2022 and 2023 but it still does not meet the costs of running this service and associated overheads. The Trustees of the Charity continue to support the significant subsidy the Charity provides to enable this important service to support both patients in the community and the NHS.

We receive many donations from supporters, and members of the public for which we are grateful to receive. Without their generosity we would not be able to support the older people of Slough and East Berkshire to the extent we are able to.

We are extremely grateful for the support we have from Trusts and Foundations, in particular those providing funding to help us create projects to support the vulnerable and elderly within our community.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2024 (continued)

Loan

The Charity continues to make repayments on a bounce back loan, which is payable over a 10-year period.

Consolidated results for the year

Total income was £1,632,691 (2022/23: £1,622,288). Investment of resources to identify and develop new sources of income continues, and it is anticipated that this investment will result in improvements in overall performance in the future.

Retail sales in Handy Help Limited were £1,179,285, an increase of 7% on last year.

Consolidated expenditure in turn decreased by 2.3% from £1,517,831 in 2022/23 to £1,482,391 (see notes 7-8 for details). The excess of income over expenditure for the year was £149,300 (2022/23: £102,620).

The Trustees are pleased with the performance in the year and delighted to see the charity continue to improve on its positive consolidated net assets and net current asset positions. Taking this and future plans of the charity into account, the Trustees consider it is appropriate to prepare these financial statements on a going concern basis.

Reserves

The Charity's policy, continuously reviewed by the Board. As noted above, the charity has returned to net assets on a consolidated basis (and the charity will follow once the receipt of the gift aid payment from Handy Help after the year end). The Trustees are delighted to report that we have achieved a further increase in the level of positive reserves during 2024.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees (who are also the directors) to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and group and of the results of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
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**Report of the Trustees (incorporating the report of the directors)
for the year ended 30 April 2024 (continued)**

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

Insofar as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor appointment

A resolution re-appointing Azets Audit Services will be proposed at the AGM.

Small company provisions

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

This report was approved by the Board of Trustees on 10 December 2024 and signed on their behalf by:



**N Cook
Trustee**

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East

Opinion

We have audited the financial statements of Age Concern Slough and Berkshire East (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 30 April 2024 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 30 April 2024 and of the group's incoming resources and application of resources, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company's 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Independent auditor's report to the members of
Age Concern Slough and Berkshire East (continued)**

- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk 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.

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 auditor's report.

Use of our report

This report is made solely to the charitable parent 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 parent company's members those matters we are required to state to them in an auditor's 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 parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

**Paul Creasey (Senior Statutory Auditor)
For and on behalf of Azets Audit Services
Statutory Auditor & Chartered Accountants
Egham**

10 December 2024
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AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2024

	Note	Unrestricted funds	Restricted funds	Total funds Year 2024	Total funds Year 2023
		£	£	£	£
Income					
Donations and Legacies	2	190,113	-	190,113	189,115
Charitable Activities	3	133,189	182,827	316,016	376,194
Other trading activities	4	1,125,065	-	1,125,065	1,049,571
Investments	5	1,497	-	1,497	7,408
Total		1,449,864	182,827	1,632,691	1,622,288
Resources expended					
Raising funds	6	(872,001)	-	(872,001)	(871,516)
Charitable activities	6	(427,563)	(182,827)	(610,390)	(646,315)
Total	6	(1,299,564)	(182,827)	(1,482,391)	(1,517,831)
Net expenditure and net movement in funds before tax					
		150,300	-	150,300	104,457
Taxation		(1,000)	-	(1,000)	(1,837)
Net expenditure and net movement in funds after tax					
		149,300	-	149,300	102,620
Transfer of funds		2,346	(2,346)	-	-
Net movement in funds					
		151,646	(2,346)	149,300	102,620
Total funds brought forward at 1 May 2023					
		22,494	11,223	33,717	(68,903)
Total funds carried forward at 30 April 2024					
		174,140	8,877	183,017	33,717

The net movement in funds for the year included within the financial statements of the charitable company was a surplus of £63,735 (2023: deficit of £67,496).

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2023

	Note	Unrestricted funds	Restricted funds	Total funds Year 2023	Total funds Year 2022
		£	£	£	£
Income					
Donations and Legacies	2	177,386	11,729	189,115	149,607
Charitable Activities	3	126,971	249,223	376,194	345,734
Other trading activities	4	1,049,571	-	1,049,571	1,013,257
Investments	5	7,408	-	7,408	16,171
Total		1,361,336	260,952	1,622,288	1,524,769
Resources expended					
Raising funds	6	(871,516)	-	(871,516)	(856,170)
Charitable activities	6	(397,092)	(249,223)	(646,315)	(591,602)
Total	6	(1,268,608)	(249,223)	(1,517,831)	(1,447,772)
Net expenditure and net movement in funds before tax		92,728	11,729	104,457	76,997
Taxation		(1,837)	-	(1,837)	(10,328)
Net expenditure and net movement in funds after tax		90,891	11,729	102,620	66,669
Transfer of funds		506	(506)	-	-
Net movement in funds		91,397	11,223	102,620	66,669
Total funds brought forward at 1 May 2022		(68,903)	-	(68,903)	(135,572)
Total funds carried forward at 30 April 2023		22,494	11,223	33,717	(68,903)

The net movement in funds for the year included within the financial statements of the charitable company was a deficit of £67,496 (2022: deficit of £136,739).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated balance sheet

As at 30 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	10a	18,284	17,092
Investments	11	-	-
		18,284	17,092
Current assets			
Stock		8,537	14,924
Debtors	12	153,094	160,131
Cash at bank and in hand		179,643	81,053
		341,274	256,108
Creditors: amounts falling due within one year	13	(145,183)	(202,349)
Net current assets/(liabilities)		196,091	53,759
Total assets less current liabilities		214,375	70,851
Creditors: amounts falling due after one year	15	(31,358)	(37,134)
Total net assets/(liabilities)		183,017	33,717
Unrestricted funds			
General funds	16a	174,140	22,494
Restricted funds	17	8,877	11,223
Total funds	18	183,017	33,717

These financial statements were approved by the board of Trustees and authorised for issue on 10 December 2024 and signed on their behalf.



N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company balance sheet

As at 30 April 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	10b	9,524	13,602
Investments	11	1	1
		<u>9,525</u>	<u>13,603</u>
Current assets			
Debtors	12	90,281	91,497
Cash at bank and in hand		158,620	63,598
		<u>248,901</u>	<u>155,095</u>
Creditors: amounts falling due within one year	13	(368,752)	(342,760)
Net current (liabilities)		<u>(119,851)</u>	<u>(187,665)</u>
Total assets less current liabilities		(110,326)	(174,062)
Creditors: amounts falling due after one year	15	-	-
Total net (liabilities)		<u><u>(110,326)</u></u>	<u><u>(174,062)</u></u>
Unrestricted funds			
General funds	16b	(119,203)	(185,285)
Restricted funds	17	8,877	11,223
Total funds	18	<u><u>(110,326)</u></u>	<u><u>(174,062)</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on 10 December 2024 and signed on their behalf.



N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Consolidated Statement of Cash Flows
Year ended 30 April 2024**

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash (used in)/generated by operating activities	112,507	56,786
Cash flows from investing activities:		
Dividends, interest and rents from investments	1,497	7,408
Interest paid	(1,001)	(1,726)
Purchase of tangible fixed assets	(8,828)	(11,181)
Net cash from investing activities	(8,332)	(5,499)
Cash flows from other financing activities		
Repayments of borrowing	(5,585)	(11,569)
Net cash from financing activities	(5,585)	(11,569)
Increase in cash in the period	98,590	39,718
Cash at 1 April 2023	81,053	41,335
Cash at 30 April 2024	179,643	81,053

Reconciliation of net income (expenditure to net cash flow from operating activities)

	2024	2023
	£	£
Net income (expenditure) for the year	149,300	92,488
Adjustments for:		
Depreciation	7,636	7,918
Interest and income from investments	(1,497)	(7,408)
Interest costs	1,001	1,726
	156,440	94,724
Decrease / (increase) in stock	6,388	(1,179)
(Increase) / decrease in trade and other debtors	7,037	(24,466)
Increase / (decrease) in trade and other creditors	(57,358)	(12,293)
Cash (used in)/generated by operations	112,507	56,786

The movements in net debt are shown in note 24 to the financial statements.

AGE CONCERN SLOUGH AND BERKSHIRE EAST

(Limited by guarantee)

Notes to the financial statements

Year ended 30 April 2024

1. Accounting policies

General Information

Age Concern Slough and Berkshire East is a charitable company limited by guarantee, registered in England and Wales. The registered and principal office is disclosed on page 2.

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

The charitable company meets the definition of a public benefit entity under FRS 102.

The functional currency of the charitable company and the presentation currency for the charitable company and group is Sterling. This is the currency of the primary economic environment in which the charity operates.

Going Concern

Management have produced forecasts covering the period to 30 November 2025 and based on these figures and the outturn to date, they have a reasonable expectation that the charitable group company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charitable group are set out below:

Basis of consolidation

The group financial statements consolidate the financial statements of Age Concern Slough and Berkshire East and its subsidiary undertaking on a line by line basis for the year ended 30 April 2024.

Transactions and balances between the charitable company and subsidiary have been eliminated from the consolidated financial statements.

A separate statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by Companies Act 2006 section 408.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy and are recognised in the period to which they relate.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

1. Accounting policies (continued)

Incoming resources (continued)

Grant income, including Government Grants, whether “capital” or “revenue” grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to grants have been met, it is probable that the income will be received and the amount can be measured reliably. Legacy income is recognised when the charity is made aware of the funds, and where it is probable that the income will be received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes gifts in kind and charity shop and café expenses;
- Expenditure on charitable activities includes the provision of day care and clubs; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Pension costs

The charitable company has in place a Qualifying Workplace Pension scheme with Aviva and NEST for the benefit of those employees who wish to participate. These are defined contribution benefit schemes and contributions to these schemes are recognised as they are incurred.

Employee benefits

Short term employee benefits, including holiday pay, are recognised as an expense in the period in which they are incurred.

The charity recognises an accrual for accumulated annual leave accrued by employees as a result of services rendered in the current period for which employees can carry forward and use within the next year. The accrual is measured at the salary cost of the respective employee in relation to the period of absence.

Donated services

Gifts in kind are included in these financial statements as income at the full value of the service and the corresponding expense included as resources expended, as set out in more detail in note 2.

Where goods are donated to the group for resale, these are not included in stock but are included in turnover when sold.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

1. Accounting policies (continued)

Operating lease transactions

All amounts paid for goods and services under operating leases are recognised as expenditure over the life of the lease, and are included within expenditure in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are recorded at cost or, where donated, at valuation at the time of acquisition. Depreciation is calculated to write off the book value of each tangible fixed asset over its expected useful economic life as follows:

Computers	-	straight line basis over 3-5 years
Shop fittings	-	straight line basis over 5 years
Furniture & equipment	-	straight line basis over 5 years
Transport	-	25% reducing balance

Judgements and estimates

The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The key estimates include depreciation rates and also certain Retail property related accruals, notably, pending dilapidations costs for recently closed shops.

Stock

Donated goods for sale in the charity shops are not valued for inclusion as stock. Sale proceeds are accounted for as and when the sales occur. Purchased items of stock are valued at the lower of cost and net realisable value.

Investments

Interests in entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are value at the amount prepaid net of any trade discounts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

1. Accounting policies (continued)

Creditors and Provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due unless the arrangement constituted a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and have not been designated for other purposes.

Restricted funds comprise funds that must be used for a specific purpose.

2. Donations and Legacies

Voluntary income	Unrestricted funds	Restricted funds	Total Year 2024	Total Year 2023
	£	£	£	£
Donations, legacies and similar income	190,113	-	190,113	189,115

Legacies receivable in the period amounted to £105,385 (2023: £93,398).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

3. Charitable Activities

	Unrestricted funds	Restricted funds	Total Year 2024	Total Year 2023
	£	£	£	£
Grants receivable (see below)	-	182,827	182,827	249,223
Users fees	133,189	-	133,189	126,971
	<u>133,189</u>	<u>182,827</u>	<u>316,016</u>	<u>376,194</u>

Grants receivable	(Debtors)/ deferred b/f	Received during year	Debtors/ (deferred) c/f	Total Year 2024	Total Year 2023
	£	£	£	£	£
Frimley Health NHS Foundation Trust	-	139,327	-	139,327	190,606
Royal Borough of Windsor and Maidenhead	5,000	30,000	(5,000)	30,000	58,417
Post Hospital Community Reintegration Project	-	13,500	-	13,500	-
Sundry	-	-	-	-	200
	<u>5,000</u>	<u>182,827</u>	<u>(5,000)</u>	<u>182,827</u>	<u>249,223</u>

4. Other trading activities

	Unrestricted funds	Restricted funds	Total Year 2024	Total Year 2023
	£	£	£	£
Charity shop sales	1,078,547	-	1,078,547	1,006,623
Rag income	36,214	-	36,214	37,780
World of Books income	10,304	-	10,304	5,168
	<u>1,125,065</u>	<u>-</u>	<u>1,125,065</u>	<u>1,049,571</u>

5. Investment income

	Unrestricted funds	Restricted funds	Total Year 2024	Total Year 2023
	£	£	£	£
Bank interest	1,497	-	1,497	441
Rental income	-	-	-	6,967
	<u>1,497</u>	<u>-</u>	<u>1,497</u>	<u>7,408</u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

6. Charitable activities and costs of generating voluntary income

	Unrestricted funds	Restricted funds	Total Year 2024	Total Year 2023
	£	£	£	£
Fundraising Trading (Shops)	872,001	-	872,001	871,516
Home Visiting / Shopping / Dom Care	173,614	-	173,614	209,604
Day Care Centres and transport	136,446	30,000	166,446	164,865
Home from Hospital	66,458	139,327	205,785	191,099
Post Hospital Community Reintegration Project	-	13,500	13,500	200
Overhead employment and other costs	19,886	-	19,886	7,859
RBWM Information and Advocacy (I&A)	-	-	-	28,417
Community Volunteering and Befriending	103	-	103	81
Auditor's remuneration:				
Audit fees: Charity	13,945	-	13,945	13,280
Audit fees: Subsidiary	6,700	-	6,700	6,380
Non-audit fees: group	10,411	-	10,411	24,530
	<u>1,299,564</u>	<u>182,827</u>	<u>1,482,391</u>	<u>1,517,831</u>
Represented by:				
Charitable activities (see note 7)	427,563	182,827	610,390	646,315
Costs of generating voluntary income (see note 7)	<u>872,001</u>	<u>-</u>	<u>872,001</u>	<u>871,516</u>
	<u><u>1,299,564</u></u>	<u><u>182,827</u></u>	<u><u>1,482,391</u></u>	<u><u>1,517,831</u></u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2024

7. Total resources expended

	Staff costs	Depreciation	Other costs	Total Year 2024	Total Year 2023
	£	£	£	£	£
Charitable activities	457,852	4,173	148,365	610,390	646,315
Fundraising trading: costs of goods sold and other costs	421,887	3,463	446,651	872,001	871,516
	<u>879,739</u>	<u>7,636</u>	<u>595,016</u>	<u>1,482,391</u>	<u>1,517,831</u>
Depreciation				<u>7,636</u>	<u>7,918</u>
Other costs					
Premises				335,993	383,293
Consumables and materials				28,896	37,519
Travel and transport				22,500	23,139
Professional fees (excluding Audit and accountancy)				85,325	82,834
Catering and activities				2,345	1,050
Telephone and fax				3,688	4,298
Audit and accountancy				31,056	44,190
IT expenses				15,747	18,956
Printing, postage and stationery				5,385	9,328
Miscellaneous expenses				64,081	55,516
				<u>595,016</u>	<u>660,123</u>
Staff costs					
Wages and salaries				825,021	801,802
Social Security costs				45,653	39,418
Pension costs				9,065	8,570
				<u>879,739</u>	<u>849,790</u>

One employee earned over £70,000 in the period (2023: One employee over £70,000).

The approximate average number of staff, by headcount, for the year, amounted to 29 (2023:31) in the charity and 35 (2023:37) in Handy help Limited.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2024

8. Net expenditure for the year

Net expenditure is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets	7,636	7,918
Operating lease rentals	3,596	7,260
Auditors remuneration		
Audit fees: Charity	13,945	13,280
Audit fees: Subsidiary	6,700	6,380
Non-audit fees: group	10,411	20,422

9. Trustees' and key management personnel remuneration and expenses

The Trustees consider the key management of the charitable company to be themselves and the Chief Executive Officer. Total remuneration and benefits paid to key management during the year were as follows:

	2024	2023
	No of	No of
	Trustees'	Trustees'
	and KMP	and KMP
£70,000 - £80,000	1	1

No remuneration was paid to any Trustee in 2024 or 2023. No expenses were reimbursed in respect of travel and other costs incurred (2023: £Nil).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

10. Tangible fixed assets
(a) Group

	Shop fittings £	Furniture & equipment £	Computers £	Total £
Cost				
At 1 May 2023	81,261	16,697	136,715	234,673
Additions	3,738	4,647	443	8,828
Disposals	-	-	-	-
At 30 April 2024	84,999	21,344	137,158	243,501
Depreciation				
At 1 May 2023	80,200	13,137	124,244	217,581
Charge for the year	346	1,131	6,159	7,636
Eliminated on disposal	-	-	-	-
At 30 April 2024	80,546	14,268	130,403	225,217
Net Book Value				
At 30 April 2024	4,453	7,076	6,755	18,284
At 30 April 2023	<u>1,061</u>	<u>3,561</u>	<u>12,470</u>	<u>17,092</u>

(b) Company

	Shop fittings £	Furniture & Equipment £	Computers £	Total £
Cost				
At 1 May 2023	81,261	13,619	114,545	209,425
Additions	-	206	126	332
Disposals	-	-	-	-
At 30 April 2024	81,261	13,825	114,671	209,757
Depreciation				
At 1 May 2023	80,200	10,058	105,565	195,823
Charge for the year	241	1,024	3,145	4,410
Eliminated on disposal	-	-	-	-
At 30 April 2024	80,441	11,082	108,710	200,233
Net Book Value				
At 30 April 2024	820	2,743	5,961	9,524
At 30 April 2023	<u>1,061</u>	<u>3,561</u>	<u>8,980</u>	<u>13,602</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2024

11. Investments

Investment in Group undertakings

	2024	2023
	£	£
Company		
Handy Help Limited	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

Name of undertaking	Country of incorporation	Description of shares	Proportion of nominal value of issued shares held by Company
Handy Help Limited (company number: 06444328)	England	Ordinary	100%

The results of Handy Help Limited consolidated within these financial statements are as follows:

	2024	2023
	£	£
Sales	1,179,285	1,101,724
Other operating income	-	6,967
Cost of sales	(708,838)	(747,516)
Expenses	(175,107)	(149,838)
Interest	(1,001)	(1,726)
Taxation	(1,000)	(1,837)
Gift aid to Age Concern	(207,774)	(172,651)
	<u>85,566</u>	<u>35,123</u>
Profit/(Loss) for the year	<u>85,566</u>	<u>35,123</u>
	30 April 2024	30 April 2023
	£	£
Assets	400,444	345,911
Liabilities	(107,104)	(138,136)
	<u>293,340</u>	<u>207,775</u>
	<u><u>293,340</u></u>	<u><u>207,775</u></u>
Share capital	1	1
Reserves	293,339	207,774
	<u>293,340</u>	<u>207,775</u>
	<u><u>293,340</u></u>	<u><u>207,775</u></u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

12. Debtors

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	9,778	18,152	5,878	10,369
Prepayments	38,316	38,568	6,480	5,268
VAT	10,256	7,017	-	-
Other debtors	94,744	96,394	77,923	75,860
	153,094	160,131	90,281	91,497

13. Creditors: amounts falling due within one year

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Other Loans	-	-	-	-
Bank loans	5,723	5,533	-	-
Trade creditors	15,832	22,073	5,321	12,976
Grants received in advance and deferred Income	5,000	5,000	5,000	5,000
Other creditors	15,271	13,566	15,271	13,566
Taxes and social security	8,091	9,662	8,091	9,662
Accruals	94,264	145,424	35,755	60,144
Corporation Tax	1,002	1,091	-	-
Amounts due to subsidiary	-	-	299,314	241,412
	145,183	202,349	368,752	342,760

14. Deferred income

(a) Group and Company	2024	2023
	£	£
Balance at 1 May 2023	5,000	10,167
Income released	(5,000)	(10,167)
Income deferred in the period	5,000	5,000
Balance at 30 April 2024	5,000	5,000

Deferred income comprises grant income for the 2024-25 financial year received advance.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2024

15. Creditors: amounts falling due after one year

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Bank loans	31,358	37,134	-	-
	31,358	37,134	-	-

Bank loans are unsecured and are repayable over nine years. The interest rate charged is 2.5%.

	2024	2023
	£	£
Amounts due within one year	5,723	5,533
Amounts due withing 1 – 2 years	5,868	5,723
Amounts due within 2 – 5 years	18,977	17,533
Amounts due greater than 5 years	790	13,878
	31,358	42,667

16. General funds

(a) Group

	2024	2023
	£	£
Balance at 1 May 2023	22,494	(68,903)
Surplus/(deficit) for the period	149,300	90,891
Transfer from restricted funds	2,346	506
Balance at 30 April 2024	174,140	22,494

(b) Company

	2024	2023
	£	£
Balance at 1 May 2023	(185,791)	(241,558)
Surplus/(deficit) for the period	64,242	55,767
Transfer from restricted funds	2,346	506
Balance at 30 April 2024	(119,203)	(185,285)

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2024

17. Restricted funds	Balance 1 May 2023	Incoming funds	Outgoing funds/ transfers	Balance 30 April 2024
Group and company	£	£	£	£
Post Hospital Community Reintegration Project	-	13,500	13,500	-
Wexham Home from Hospital	-	139,327	139,327	-
Day Care Centre	-	30,000	30,000	-
Fixed Asset Fund	11,223	-	(2,346)	8,877
	<u>11,223</u>	<u>-</u>	<u>(2,346)</u>	<u>8,877</u>

The Post Hospital Community Reintegration Project is a new project to support the elderly within their homes following discharge from a prolonged hospital stay and also with their subsequent integration back into the community.

Our Wexham Home from Hospital team provides accompanied transport home for discharged patients. They then provide practical and emotional support, when required, to help with independent living and rehabilitation and prevent their clients from being readmitted to hospital.

The Day Care Centre is a purpose-built single level facility, supporting older people and those with physical and mental health needs, providing an enjoyable and therapeutic experience within a safe, caring and secure environment.

The fixed asset fund relates to monies provided to fund capital equipment and are being expensed as the assets are depreciated.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

18. Analysis of net assets between funds

Group	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	9,407	8,877	18,284
Net current assets/(liabilities)	196,091	-	196,091
Long term creditors	(31,358)	-	(31,358)
	<u>174,140</u>	<u>8,877</u>	<u>183,017</u>

Charity	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	648	8,877	9,525
Net current assets/(liabilities)	(119,851)	-	(119,851)
Long term creditors	-	-	-
	<u>(119,203)</u>	<u>8,877</u>	<u>(110,326)</u>

19. Operating lease commitments

The charitable company's and the group's annual commitments for rental payments under non-cancellable operating leases payable during the year to 30 April 2024 are as follows:

Group and company	2024 Land and Buildings £	2023 Land and Buildings £
Leases expiring:		
Within one year	132,577	118,346
Between one and two years	93,602	89,908
Between two and five years	158,802	144,923
Over five years	62,250	80,250
	<u>447,231</u>	<u>433,427</u>

20. Pension scheme

The normal contributions for the year on defined contribution schemes were £9,060 (2023: £8,570). There were outstanding contributions due at the balance sheet date amounting to £2,063 (2023: £1,739).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

21. Related party transactions

There were no related party transactions within the year.

Exemption has been taken from disclosure of transactions between the charitable company and its wholly owned subsidiary undertaking under Financial Reporting Standard 102.

22. Financial instruments

The carrying amounts of the group's financial instruments are as follows:

	2024	2023
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	9,778	18,152
- Other debtors (note 12)	94,744	96,394
	104,522	114,546
Equity instruments measured at cost less impairment:		
- Fixed asset unlisted investments (note 11)	-	-
	104,522	114,546
<i>Financial liabilities</i>		
Measured at amortised cost		
- Loan (note 15)	37,082	42,667
- Trade creditors (note 13)	15,832	22,073
- Other creditors (note 13)	15,271	24,789
	68,185	89,529

The income, expenses, net gains and net losses attributable the group and charity's financial instruments are summarised as follows:

	2024	2023
	£	£
<i>Income and expense</i>		
Financial assets measured at amortised cost	1,497	7,408
Financial liabilities measured at amortised cost	-	-

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2024

23. Controlling party

The Trustees consider that there is no controlling party.

24. Movements in net debt

	01.05.2023	Cashflow	30.04.2024
	£	£	£
Cash at bank and in hand	81,053	98,590	179,643
Loans	(42,667)	5,585	(37,082)
	<u>38,386</u>	<u>104,175</u>	<u>142,561</u>

25. Post balance sheet events

After the year end, the charity received gift aid from its trading subsidiary in respect of the surplus generated for the year of £293,339 (2023: £207,774).

AGE CONCERN SLOUGH AND BERKSHIRE EAST

England & Wales - Charity number 1079949

Accounts

Company number: 03892564
Charity number: 1079949

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report and
Consolidated Financial Statements**

For the year ended 30 April 2023

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

YEAR ENDED 30 April 2023

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**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Company information

DIRECTORS AND TRUSTEES

Mr N R Cook
Mr J H Avice
Mr D Brind

COMPANY SECRETARY

Ms T Davies

CHIEF EXECUTIVE

Ms T Davies

COMPANY NUMBER

03892564

CHARITY NUMBER

1079949

HANDY HELP LIMITED Company Number: 06444328

Handy Help is a wholly owned subsidiary of ACSABE. Three trustees of the Charity and the Chief Executive of ACSABE are also Directors of Handy Help Limited. The Directors of Handy Help Limited are:

T Davies
N Cook
D Brind

REGISTERED OFFICE

The Priory
Suite G4
Stomp Road
Burnham
SL1 7LW

BANKERS

NatWest Bank plc
118 High Street
Slough
Berkshire
SL1 1JH

AUDITORS

Azets Audit Services
Gladstone House
77-79 High Street
Egham
Surrey
TW20 9HY

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023

The Trustees, who are also Directors, have pleasure in presenting their report and the audited financial statements of Age Concern Slough and Berkshire East ("ACSABE" / "the Charity") and of the Group for the year ended 30 April 2023.

Age Concern Slough and Berkshire East is a charitable company limited by guarantee.
Registered Charity Number: 1079949; Registered Company Number: 03892564.

The Trustees who served during the year were:

Mr G I Sinclair (resigned 1 January 2023)
Ms P Grevett (resigned 18 May 2022)
Mr N R Cook
Dr C Herman (resigned 31 December 2023)
Mr J H Avice
Mr D Brind (appointed 14 March 2023)

Public Benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. Examples of how our work benefits local people are included in our Statement of Activities.

INTRODUCTION

Age Concern Slough & Berkshire East exists to benefit older people and vulnerable adults across Slough and East Berkshire and surrounding areas. Its activities over 2022/23 are further detailed within this document. These activities have been sustained against knock-on effects of previous years as well as the residual impact of the Covid Pandemic. The trend of increasing our services to the elderly has continued throughout 2022/23 as has providing new services and projects.

The focus of 2022/23 has seen the Charity stabilise and provide an element of financial balance to the business following on from the challenges of several previous years. We are delighted that we have been able to achieve financial balance and keep up with the trend of the last year to keep growing our services to the elderly. In addition, we are now making inroads to start building up a Reserve which the Charity has not been able to do for a significant number of years.

Our refurbished Day Centre continues to thrive and we have more than doubled the number of elderly clients attending than in previous years. Much of the latter is down to the excellent care provided, high standards as well as the excellent level of service provided by the team. In January 2023, with the help of a Trust and Foundations, the Charity bought Tovertafel equipment which is a tool to help stimulate physical activity and social interaction for those suffering with cognitive challenges as it stimulates four important parts of the brain.

We also continue to grow our services to the elderly within the community setting. Our established Home from Hospital team continue to work 7 days a week in an NHS setting and we have also grown our home services and Befriending Plus services. December 2022 until March 2023 we worked on a new project with the NHS and RBWM to support the elderly within their homes following hospital discharge in the winter months (Home First Project). Whilst the latter helped release valuable hospital beds during winter months, it also provided invaluable support to the elderly who were finding it difficult to cope on their own following hospital discharge. In this short period of time, our teams supported over 500 new elderly clients.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023 (continued)

2022/23 saw us having to work hard on recruitment, particularly on the retail and care sides of the business. Despite the challenges we were able to increase our Retail income during this period. Due to staff changes the CEO restructured the senior management team and invested in our accounts department which subsequently meant our new Head of Finance restructured her team and that they were able to provide all their accounts 'in house' from early April 2023. We also reduced senior management numbers to two only (CEO and Head of Finance) which meant we could invest more in front line staff and middle management to meet the needs of the elderly. Due to the latter, we were then able to create two important new projects within the community.

The Board supported the CEO in continuing to grow our services and were wholly supportive in continuing to subsidise our services to the NHS, our Day Centre as well as our services and projects within the community. The Charity continues to manage its liabilities and is currently on track to show a good profit for 2022/23 as well as the current financial year. Much of that is due to the hard work that has been put into the Retail arm of the business and the work put in by our finance team as it continues to support our charitable endeavours.

Trustees and the CEO remain proactive in mitigating financial risk and in line with their strategy to reduce overheads where possible, moving into smaller offices and the various restructuring over the last few years has been beneficial.

OBJECTIVES OF THE CHARITY

ACSABE is an independent charity which exists mainly to benefit and promote the relief of older people in Slough and around the East Berkshire area. ACSABE is a company limited by guarantee whose governing document is the Memorandum and the Articles of Association. Every member of the charitable company undertakes to contribute to it a sum not exceeding one pound in the event of it being wound up while they are members, or within one year after they cease to be members.

The objects of the Charity are:

"To promote the relief of those in need, by reason of youth, age, ill-health, disability or financial hardship in Berkshire, Buckinghamshire and the UK, primarily but not exclusively the needs of older people".

Handy Help Limited is a limited company (Registered Company Number: 06444328) and a wholly owned subsidiary of Age Concern Slough and Berkshire East. Where a taxable profit is made by the subsidiary, this is gifted to the charity. An inter-company agreement was signed between ACSABE and Handy Help in September 2014. This facilitates reporting and coordination of services across the parent charity and its subsidiary.

GOVERNANCE & MANAGEMENT

Within ACSABE the Trustees are also Directors. The Board of Trustees/Directors oversees the strategic management and administration of the company, consistent with both charity and company law. The role involves governance, stewardship, strategic and financial decision-making to ensure that the governing document and objectives of the organisation are adhered to and that funds held in trust are used only for specifically stated purposes and objectives. The skills and experience brought by the Board are crucial to the success of the Charity and its commercial arm.

The Board meet regularly on at least four scheduled dates over the year to review reports on progress towards strategic priorities, governance matters and financial control.

During the year, three Trustees of the Charity acted as Directors of the subsidiary company, Handy Help Limited, which also has one independent Director. In addition, the CEO of the Charity is a Board Director

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023 (continued)

and takes on the responsibility of Managing Director of the subsidiary. Board meetings for Handy Help are held on at least four scheduled dates throughout the year, to review progress of the company and to take it forward. These meetings receive financial and business monitoring information from the parent company to assist in forward planning.

Fundraising Standards Information

- The Charity employed a professional fundraiser to raise funds via grant-making bodies, such as trusts and foundations.
- Applications are made following the guidance set out by each individual funder, and although we are not registered with the Fundraising Regulator, we do follow their Code of Fundraising Practice standard 13 which sets out guidance for raising funds from grant-making bodies (including trusts and foundations).
- We have not breached any of the conditions set out in the above standard.
- Trust and Foundation applications are closely monitored by the senior management of the Charity to ensure standards are maintained and all grants are used for the intended purpose of the funder.
- We have not received any complaints in relation to our fundraising activities.
- As a charity supporting the elderly, we are aware of our obligations to protect the vulnerable and we do not make direct approaches to individual members of the public for the purpose of raising funds.

RISK MANAGEMENT

The Trustees are responsible for the identification and management of risk. A corporate risk register is maintained highlighting key actual and potential risks to both ACSABE and Handy Help. This is reviewed regularly by the CEO and Trustees where they review as a standing item at each Board meeting. The Trustees take all appropriate actions to monitor, manage and mitigate risks.

Financial Risk

As grant funding continues to recede in the current economic climate, the Charity and its subsidiary Handy Help Limited, are reliant on commercial revenue generated by its retail business to fund a large proportion of its activities and we must expect there will be times, for various reasons, when income may fall. This could pose a challenge to the Charity in funding its charitable services in the short to medium term. We manage this risk by adopting a stringent monitoring process and taking a dispassionate view regarding closure of underperforming retail units (where the lease is nearing its end). To mitigate risk, the CEO takes personal charge of Retail and works closely and proactively with our Retail team so as to ensure that the business continues to thrive and deliver.

Reputation

Due to the fields of activity in which the Charity operates and its trading enterprises, there is a risk that the Charity could suffer serious reputational damage, as a consequence of the actions of its staff, volunteers, trustees or its wider interests, such as campaigning. This risk is managed by ensuring that we have clear policies and multi-level authorisation procedures for any communications, adhere to recognised quality standards and ensure that good governance arrangements are in place (e.g., declarations of interest and governance policies) to ensure all relevant legal, statutory and regulatory compliance is adhered to.

Organisational Effectiveness

There is a risk that we could fail to realise our targets and not make the desired impact our work is trying to achieve. This could result in the loss of service contracts or grants. We operate comprehensive monitoring arrangements that include evaluating our performance against both quantitative and qualitative key performance indicators, including client surveys (that includes feedback from clients, their families and carers) and quality assurance.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023 (continued)

Safeguarding and Compliance

Our charity work brings us into contact with many vulnerable elderly people, and therefore there is a risk that an older person receiving a service from the Charity, or one of our staff or volunteers, could suffer some form of abuse or harm. This risk is managed through the implementation of a robust and effective safeguarding regime that includes multi-level scrutiny including to Board level. We ensure we adhere to or adopt any necessary compliance that we are legally obliged to meet or that our partners or contractor's request.

In 2023, we invested in training for our management staff who deal with safeguarding so as to keep them up to date. We have also updated our health and safety policy in 2023.

ACTIVITIES & PROGRESS TO STRATEGIC OBJECTIVES

ACSABE is an independent locally based charity which works in partnership with some local agencies, statutory bodies, organisations and charities. Whilst grant funding and statutory body funding form a very small part of its income profile, it does not rely exclusively on funding from statutory sources. The Charity has developed a successful financial model over several years where it receives circa 75% of its income from the commercial business, which includes retail shops and chargeable services. The Charity has also been developing support in the community from individual donors and in March and April 2023 the Charity received two large donations of £10K and 5K from supporters of the Charity (we received a further 5K in December 2023)

These commercial activities are operated through its wholly owned subsidiary, Handy Help Limited. In addition to affording ACSABE greater financial security, they enable the Charity to add value to funded services and develop and operate new services that are essential to local older people. This approach has allowed us to develop services for our elderly clients, as well as subsidise a range of services within the local communities and within the NHS.

The Board supports the strategic objectives to continue to create growth in our services to the elderly and to the NHS.

Recruitment of new Trustees: Trustee recruitment has been facilitated either through various recognised channels. We recognise that we need to recruit new Trustees.

Staff and volunteer Award and Incentive Schemes: The Charity has now put in place rewards for its volunteers and staff which we feel provides more immediate appreciation of them going the extra mile, and we can as a result provide more staff with rewards on a more regular basis. Our new rewards scheme covers all staff and aspects of our work.

Key management remuneration: The remuneration of the Senior Management Team is reviewed in December of each year, although not necessarily increased by the Board on an annual basis. Any increases are determined by responsibilities of the roles, inflation, comparison to organisations of a similar type and size and are dependent on market rates for comparable roles and the financial position of the Charity at that time. Senior staff were awarded a modest increase in December 2022 which became effective in January 2023.

Recognition of the role of volunteers; ACSABE supports, develops, and offers opportunities to its volunteers across the organisation both to support paid staff and to aid the delivery of essential services. Their contribution is essential to the quality and range of services we can offer, and we are indebted to them for their significant contributions without which the Charity could not operate such a wide remit. Most of our volunteers are over 70, and due to the Covid Crisis, it is understandable that many continue to be cautious.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the period ended 30 April 2023 (continued)

Providing Quality Services

As statutory provision for older people's services diminishes, ACSABE continued to evolve its services to meet the needs of older and vulnerable people in Slough, East Berkshire and South Buckinghamshire.

In this year the Charity has:

- Continued to deliver its different charitable services to a client base in excess of circa 7-8,000 with many of those clients receiving regular interface.
- Continued to grow our successful Befriending/Befriending Plus and Signposting Service (please see case studies).
- Worked with NHS and RBWM on Home First Project which ensured support for the elderly throughout the winter months where we saw 500 patients over 10 weeks.
- Created a new project to deal with Post Hospital Community Reintegration providing emotional support to the vulnerable and elderly within the community via home visits, telephone follow up calls and signposting (Please see case studies).
- Improved on our Day Centre Services and numbers attending and further subsidised our day care facilities.
- Our Home from Hospital service (in house services provided at Wexham Park Hospital), provided ward assessments, and took home and re-enabled clients with interactions of over 3,500 following discharges from hospital (please see case studies).
- Developed relationships with Prescribers' networks, Carers, social workers and Advocacy organisations across Berkshire, to help those who are most vulnerable.
- Our Day Care Centre provides care, support and hot nutritious meals to 180 clients per month.
- Generated a total of £1,361,336 consolidated unrestricted income to continue to support our activities, including Day Centres, Befriending Plus Services, and subsidised our Home from Hospital service and Advocacy services in our wider communities.

Befriending Plus Case Studies

Our befriender first met her befriending client J, who is 84, when she joined him for coffee at his house so that she could introduce herself and establish what he would like to do during her visits. J said that he liked being out of the house and in a social environment, so his befriender now accompanies him to the local town on their befriending visits and they stop off at a local café. He mainly talks about his family and what he has done throughout his life. Our befriender says that J is a very interesting person and really appreciates that she can visit him at the weekend, when his family are often too busy.

G is a very funny lady, 79 but young at heart, and she and her befriender know a lot of the same people in the village where G lives, so they have a good 'proper natter'. She needs regular company as she's quite lonely and isolated, particularly as she does not drive anymore. Her family do visit, but their time is mostly taken up doing the household jobs she can no longer manage, as she is in pain a lot of the time. The pain takes its toll on her and she does not get out as she would like to. Her befriender's visits mean she has someone with the time to just sit and chat, which she says takes her mind off the pain. G's befriender sees her on a weekly basis and G says that she really looks forward to her visits.

"D has been a client for over 2 years and is now in her 80's. She has said that she enjoys the social aspect of the regular visits especially as we never run out of things to talk about. We discuss all nature of things including family and of course Strictly. She is really on her own with no family, so we have regular face to face meetings which she prefers, and a regular time. She says that this is a great support, and she feels she couldn't do without it. As for myself a widowed volunteer, I also gain enjoyable company and structure to my week. It's always interesting visiting D, and I look forward to my hour and a half visit with a cuppa. My visits are so enjoyable in fact that often we're still chatting after 2 hours!"

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023 (continued)

Home from Hospital Services Case Studies

Our Home from Hospital Service provides more than 3,500 patient interactions each year and this is achieved through our 7 day per week service at an NHS site. The following is a selection of case studies.

We took 'A' home; he lived by himself and had no family. He had no keys, to get in, but assured us that a neighbour would help, as his neighbours had access to his house, which they did. When we got inside, we discovered that his house was in a very poor state, which we reported to our manager and she was able to refer him to Social Services and to arrange a call from ACSABE to see if he wanted any of our Home Services, such as cleaning, for example. 'A' was happy for us to settle him in and make him a cup of tea. We were able to leave knowing that he was warm and comfortable with his phone nearby until his carers arrived a short while later.

S lived by herself and said she was physically struggling to manage at home. She had family who lived near her, but they were unable to help her. After a stay at Wexham Park Hospital the ACSABE Home from Hospital team were there to take her home. Following the assessment we undertake, it became clear that S needed more support in addition to the transport home, so we discussed the various support services for the elderly that we offered and left her with details so that she could contact us should she need our help in future. She said that prior to then she had been unaware of all the services we offered and has since contacted us regarding our shopping service.

N is an 81-year-old lady who we took home from hospital, and we waited with her until her daughter arrived as she was unable to pick her Mum up. N only spoke a little English, but we managed to get by and make her a drink. We were in contact with her daughter who was not too far away, and she was grateful for our assistance, as she juggles being her mother's carer, as well as looking after her own family. Following discussion with her daughter, we discovered N had been feeling quite isolated, so have now been able to arrange a befriender to see N on a regular basis, who speaks in her mother tongue. This is going to help N's wellbeing and give her motivation, which her daughter was concerned with. We also left our leaflet of services with her daughter, should she require any further help.

Post Hospital Community Reintegration Project (PHCR) Case Studies

DA is an elderly lady of 97 who has been in and out of hospital several times. She lives on her own and has carers 3 times a day, who attend to her practical needs. We visited her and did an initial assessment when she was referred to us and found that she was scared to be in the house on her own in case she fell, was in a lot of pain, very depressed and lonely. She did have some family living locally who were doing as much as they could and were also concerned about her low mood. We visited her several times at home, and then she returned to hospital, and we visited her again there. She soon seemed in better spirits and was also physically well enough to return home. This time, coming home was less daunting for her, as she felt supported. During our visits we discovered that she really enjoyed reading but had been unable to access the library in recent years, which she greatly missed. So as part of her support plan, we have been able to arrange for the local library to get books for her. She looks so much better now, says she feels better too, and is chatting and seems interested in things again.

V is 82 and returned home from hospital with a terminal diagnosis following a severe stroke and was referred to our PHCR service for assessment, as both V and his wife were in need of emotional support. We were able to visit and assess them within a few days of V's discharge and they reported that they did not know what to do next regarding help. Not only was the diagnosis itself distressing, but they were also overwhelmed with worry about potential financial difficulties V's wife might face following his death. We sat with them both and worked out a support plan, signposting them to various support groups such as The Stroke Association as well as where to source financial advice. We were able to offer a plan of support which will hopefully ease their emotional worries and will reassess them again to ensure the plan is working.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023 (continued)

M who is 85 years had been discharged from hospital, but felt she was not ready to go home. We visited her and did an initial assessment, and even though she appeared well, she still had some confusion, and this was stopping her from doing her normal daily tasks. Prior to her hospital stay, she would normally take herself to her local village and enjoy a cup of coffee and chat, but although she felt unable to do this, she still wanted to get out and socialise with people. As part of her support plan, we suggested accompanying her on an introductory visit to our Day Centre to see if this would provide her with the company she craves, but in a safe environment and with experienced staff on hand. She jumped at the opportunity and really enjoyed her visit, so we are now arranging transport so that she can go on a regular basis, getting her out of the house at least once a week.

Day Centre

We currently have 180 clients visiting the Day Centre each month and the following is a selection of very different case studies.

S joined the Day Centre through her daughter in law and we found her to be very happy. One morning when the daughter in law was bringing MD into the Day Centre, the staff witnessed the daughter in law strike MD round the head in a car park. Upon checking MD the staff found no visible marks left from the strike but we were concerned at the force used and that we saw exactly what happened.

ACSBE Immediately filed a safeguarding report with Social Services and the police. The Police involved themselves and social service did attend MD home.

T joined the Day Centre through her family, she started off very shy but after a while, came out of her shell and really we started seeing her witty side. One afternoon we found her to have trouble breathing and after First Aid at the Day Centre, we called an ambulance. A staff member called her daughter to inform her and was told she was too busy shopping and would call later. Sadly, the daughter never called back. On cleaning the Day Centre, we found T's glasses so we called the daughter again who we found to be hostile and rude.

Social Services were already involved so we contacted them as we were concerned. After many meetings and reports it was found that removing T from the family was best due to her needs being neglected. T now lives full time in a care home and is doing very well.

L moved into the area to be closer with her family, they were finding it difficult to cope. L joined The Day Centre although L wasn't happy with this at first, but after weeks of trying new things with her and finding out what she enjoyed, and she eventually settled in extremely well. L's daughter reported to us that she saw an incredible difference in her mother and this then led to their relationship being so much better and not as strained. L is now a lot happier all round and is more open to try new things than before. She has made a lot of friends at The Day Centre and just recently asked to come more days a week as she enjoys it so much. She is now with us 3 days.

N was very depressed and stopped coming to the day centre due to an injury that wasn't healing very well. We phoned her each week but we could tell that she was getting even more depressed week by week as the only interaction she was having was with the nurses who called to deal with her dressings. We decided to conduct home visits with to check on her and to provide updates from her friends at the Day Centre. We also updated her family who lived a distance away. During these home visits she disclosed to us what was causing her to be depressed and it was due to her wound not healing but she shared she also she had financial concerns and couldn't attend the Day Centre as much as she wanted to and as many times as her friends. The Manager of the Day Centre discreetly discussed the matter with our CEO and they both felt that extra days at the day centre would prove beneficial to N. It was agreed there would be no charge for any additional days that she attended and N is now back to health, she is not depressed any more and spends more days surrounded by her friends at the Day Centre.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023 (continued)

The Charity has significantly increased its community activity over the past three years, and we have taken the decision to continue with that vital and important work via our Home Services, Befriending Plus service, our Community Reintegration project, and our cross-referral service. The Trustees are also supportive of continuing with our support of the NHS with our Home from Hospital service and the Charity heavily subsidises these 7 days a week hospital service from the Charity's own funds despite the financial challenges of doing so. We also continue to grow our Befriending Plus service and our volunteer base to support this vitally important service.

We continue to invest in our Old Windsor Day Centre where we operate this service 4 days a week, and the 5th Day is spent doing home visits, administrative and planning work and deep cleaning the premises etc

We pride ourselves in operating services where staff are Enhanced DBS checked so that the vulnerable, their families and the Charity feel protected in that knowledge.

All our services are either funded in full or subsidised by the Charity, all of which relies heavily on our Retail funding model. Our CEO takes a proactive lead on Retail, thus ensuring the Charity can rely on its continued funding for its elderly services. We are hoping to sign a new lease on a new Retail outlet in Wokingham in early 2024 thus ensuring that we continue to grow the Retail arm of the business.

We are always grateful for legacies received and whilst a significant legacy was received in this financial year, another legacy is expected in 2024.

In terms of new initiatives, we continue to apply for grants from Trust and Foundations, particularly for projects to help alleviate social isolation for the elderly within our community and to increase health and wellbeing.

The Charity continues to further develop its successful:

- Befriending/Befriending Plus Service that has more than tripled since 2020 by users of the service as well as our volunteers.
- Home from Hospital Service has grown circa 42% since 2019 with circa 3,500 patient interactions within this particular financial year.
- Home Support Services have grown 40% since 2020, although we have had difficulty recruiting staff since early 2022. We have however been able to provide additional services and are now trialling some of our services on a Saturday.
- Telephone Support Services have grown a further 130% since early 2021.
- We have successfully worked with the NHS and local government on the Winter Home First Initiative where we helped more than 500 people within just a few months.
- Our newly developed Community Reintegration Project started in August 2023 and is going from strength to strength.

We continue our quest to cut costs and streamlining our services, which has included significant savings. We continue to keep our senior management costs low by operating our SLT team with 2 experienced senior members of staff as opposed to the 5 full time members of staff the Charity had in 2019. Of note, as of July 2022 the Charity employed an experienced accountant as its Head of Finance. With the CEO and Head of Finance being the only senior members of staff at the Charity, it thus allows the Charity to invest in more middle managers and front-line staff to interface directly with the elderly.

Due to the efficiencies put in place by the Charity through 2019, 2020, 2021 and 2022, it has allowed the Charity to survive what have been turbulent years for everyone. We continue to develop the Charity's services and have been able to honour and serve both its clients and historic financial liabilities.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2023 (continued)

FINANCIAL REPORT

Funding sources

We received funding from Frimley Health NHS Foundation Trust (which part funds our Home from Hospital service) and Royal Borough of Windsor and Maidenhead, in addition to other smaller grants. Of note, during 2022/23 RBWM cut its funding towards the Advocacy service. Whilst the funding received from Frimley NHS had not increased in 14 years of operating this service (despite operational costs spiralling during those 14 years and activity increased), we did receive a very modest increase in 2022. The Trustees of the Charity continue to support the significant subsidy the Charity provides to enable this important service to support both patients in the community and the NHS.

We also received many donations from supporters, and members of the public for which we are extremely grateful. Without their generosity we would not be able to support the older people of Slough and East Berkshire to the extent we are able to. In 2022/23 we received two significant donations from local donors.

Loan

The Charity applied for and received a bounce back loan payable over a 10-year period.

Consolidated results for the year

Total income was £1,622,288 (2021/22: £1,524,769). Investment of resources to identify and develop new sources of income continues, and it is anticipated that this investment will result in improvements in overall performance in the future.

Retail sales in Handy Help Limited increased from £1,070,329 to £1,101,724.

Consolidated expenditure in turn increased by 5% from £1,447,772 in 2022/23 to £1,517,831 (see notes 7-8 for details). The excess of income over expenditure for the year was £102,620 (2021/22: surplus £66,669).

The Trustees are pleased with the performance in the year and delighted to see the charity return to positive consolidated net assets in the year and an improving net current asset position. Taking this and future plans of the charity into account, the Trustees consider it is appropriate to prepare these financial statements on a going concern basis.

Reserves

The Charity's policy, continuously reviewed by the Board, is to set aside reserves sufficient to cover three months costs as an ambition to achieve that level of reserve. As noted above, the charity has returned to net assets on a consolidated basis (and the charity will follow once the receipt of the gift aid payment from Handy Help after the year end). The Trustees are aware of the need to continue to replenish reserves back to the target levels over the medium term.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report of the Trustees (incorporating the report of the directors)
for the year ended 30 April 2023 (continued)**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees (who are also the directors) to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and group and of the results of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor appointment

A resolution re-appointing Azets Audit Services will be proposed at the AGM.

Small company provisions

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

This report was approved by the Board of Trustees on 9 January 2024 and signed on their behalf by:



**N Cook
Trustee**

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East

Opinion

We have audited the financial statements of Age Concern Slough and Berkshire East (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 30 April 2023 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 30 April 2023 and of the group's incoming resources and application of resources, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Independent auditor's report to the members of
Age Concern Slough and Berkshire East (continued)**

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company's 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Independent auditor's report to the members of
Age Concern Slough and Berkshire East (continued)**

- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk 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.

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 auditor's report.

Use of our report

This report is made solely to the charitable parent 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 parent company's members those matters we are required to state to them in an auditor's 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 parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

**Paul Creasey (Senior Statutory Auditor)
For and on behalf of Azets Audit Services
Statutory Auditor & Chartered Accountants
Egham**

9 January 2021

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds Year 2023 £	Total funds Year 2022 £
Income					
Donations and Legacies	2	177,386	11,729	189,115	149,607
Charitable Activities	3	126,971	249,223	376,194	345,734
Other trading activities	4	1,049,571	-	1,049,571	1,013,257
Investments	5	7,408	-	7,408	16,171
Total		1,361,336	260,952	1,622,288	1,524,769
Resources expended					
Raising funds	6	(871,516)	-	(871,516)	(856,170)
Charitable activities	6	(397,092)	(249,223)	(646,315)	(591,602)
Total	6	(1,268,608)	(249,223)	(1,517,831)	(1,447,772)
Net expenditure and net movement in funds before tax		92,728	11,729	104,457	76,997
Taxation		(1,837)	-	(1,837)	(10,328)
Net expenditure and net movement in funds after tax		90,891	11,729	102,620	66,669
Total funds brought forward at 1 May 2022		(68,903)		(68,903)	(135,572)
Total funds carried forward at 30 April 2023		21,988	11,729	33,717	(68,903)

The net movement in funds for the year included within the financial statements of the charitable company was a surplus of £67,496 (2022: deficit of £136,739).

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds Year 2022 £	Total funds Year 2021 £
Income					
Donations and Legacies	2	24,956	124,651	149,607	22,989
Charitable Activities	3	134,240	211,494	345,734	832,670
Other trading activities	4	1,013,257	-	1,013,257	302,814
Investments	5	16,171	-	16,171	12,008
Total		1,188,624	336,145	1,524,769	1,170,481
Resources expended					
Raising funds	6	(856,170)	-	(856,170)	(719,279)
Charitable activities	6	(330,201)	(261,401)	(591,602)	(598,733)
Total	6	(1,186,371)	(261,401)	(1,447,772)	(1,318,012)
Net expenditure and net movement in funds before tax					
		2,253	74,744	76,997	(147,531)
Taxation		(10,328)	-	(10,328)	10,328
Net expenditure and net movement in funds after tax					
		(8,075)	74,744	66,669	(137,203)
Total funds brought forward at 1 May 2021					
		(135,572)	-	(135,572)	1,631
Total funds carried forward at 30 April 2022					
		(143,647)	74,744	(68,903)	(135,572)

The net movement in funds for the year included within the financial statements of the charitable company was a deficit of £136,739 (2021: deficit of £107,194).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated balance sheet

As at 30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	10a	17,092	13,830
Investments	11	-	-
		<u>17,092</u>	<u>13,830</u>
Current assets			
Stock		14,924	13,745
Debtors	12	160,131	135,655
Cash at bank and in hand		81,053	41,335
		<u>256,108</u>	<u>190,745</u>
Creditors: amounts falling due within one year	13	(202,349)	(231,395)
Net current assets/(liabilities)		<u>53,759</u>	<u>(40,650)</u>
Total assets less current liabilities		70,851	(26,820)
Creditors: amounts falling due after one year	15	(37,134)	(42,083)
Total net assets/(liabilities)		<u>33,717</u>	<u>(68,903)</u>
Unrestricted funds			
General funds	16a	21,988	(68,903)
Restricted funds	17	11,729	-
Total funds	18	<u>33,717</u>	<u>(68,903)</u>

These financial statements were approved by the board of Trustees and authorised for issue on 9 January 2024 and signed on their behalf.



N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements


AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company balance sheet

As at 30 April 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	10b	13,602	6,593
Investments	11	1	1
		<u>13,603</u>	<u>6,594</u>
Current assets			
Debtors	12	91,497	33,766
Cash at bank and in hand		63,598	23,092
		<u>155,095</u>	<u>56,858</u>
Creditors: amounts falling due within one year	13	(342,760)	(305,010)
Net current (liabilities)		<u>(187,665)</u>	<u>(248,152)</u>
Total assets less current liabilities		(174,062)	(64,978)
Creditors: amounts falling due after one year	15	-	-
Total net (liabilities)		<u><u>(174,062)</u></u>	<u><u>(241,558)</u></u>
Unrestricted funds			
General funds	16b	(185,791)	(241,558)
Restricted funds	17	11,729	-
Total funds	18	<u><u>(174,062)</u></u>	<u><u>(241,558)</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on 9 January 2024 and signed on their behalf.


N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Consolidated Statement of Cash Flows
Year ended 30 April 2023**

	2023 £	2022 £
Cash flows from operating activities:		
Net cash (used in)/generated by operating activities	<u>56,786</u>	<u>(109,576)</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	7,408	11,009
Interest paid	(1,726)	(474)
Purchase of tangible fixed assets	<u>(11,181)</u>	<u>(11,560)</u>
Net cash from investing activities	<u>(5,499)</u>	<u>(1,025)</u>
Cash flows from other financing activities		
Repayments of borrowing	<u>(11,569)</u>	<u>(11,435)</u>
Net cash from financing activities	<u>(11,569)</u>	<u>(11,435)</u>
Increase in cash in the period	<u>39,718</u>	<u>(122,036)</u>
Cash at 1 April 2022	<u>41,335</u>	<u>163,371</u>
Cash at 30 April 2023	<u>81,053</u>	<u>41,335</u>
Reconciliation of net income (expenditure to net cash flow from operating activities)		
	2023	2022
	£	£
Net income (expenditure) for the year	92,488	66,669
Adjustments for:		
Depreciation	7,918	13,383
Interest and income from investments	(7,408)	(11,009)
Interest costs	<u>1,726</u>	<u>474</u>
	<u>94,724</u>	<u>69,517</u>
Decrease / (increase) in stock	(1,179)	5,527
(Increase) / decrease in trade and other debtors	(24,466)	(7,297)
Increase / (decrease) in trade and other creditors	<u>(12,293)</u>	<u>(177,323)</u>
Cash (used in)/generated by operations	<u>56,786</u>	<u>(109,576)</u>

The movements in net debt are shown in note 24 to the financial statements.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements

Year ended 30 April 2023

1. Accounting policies

General Information

Age Concern Slough and Berkshire East is a charitable company limited by guarantee, registered in England and Wales. The registered and principal office is disclosed on page 2.

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

The charitable company meets the definition of a public benefit entity under FRS 102.

The functional currency of the charitable company and the presentation currency for the charitable company and group is Sterling. This is the currency of the primary economic environment in which the charity operates.

Going Concern

Management have produced forecasts covering the period to 30 April 2025 and based on these figures and the outturn to date, they have a reasonable expectation that the charitable group company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charitable group are set out below:

Basis of consolidation

The group financial statements consolidate the financial statements of Age Concern Slough and Berkshire East and its subsidiary undertaking on a line by line basis for the year ended 30 April 2023.

Transactions and balances between the charitable company and subsidiary have been eliminated from the consolidated financial statements.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy and are recognised in the period to which they relate.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

1. Accounting policies (continued)

Incoming resources (continued)

Grant income, including Government Grants, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to grants have been met, it is probable that the income will be received and the amount can be measured reliably. Legacy income is recognised when the charity is made aware of the funds, and where it is probable that the income will be received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes gifts in kind and charity shop and café expenses;
- Expenditure on charitable activities includes the provision of day care and clubs; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Pension costs

The charitable company has in place a Qualifying Workplace Pension scheme with Aviva and NEST for the benefit of those employees who wish to participate. These are defined contribution benefit schemes and contributions to these schemes are recognised as they are incurred.

Employee benefits

Short term employee benefits, including holiday pay, are recognised as an expense in the period in which they are incurred.

The charity recognises an accrual for accumulated annual leave accrued by employees as a result of services rendered in the current period for which employees can carry forward and use within the next year. The accrual is measured at the salary cost of the respective employee in relation to the period of absence.

Donated services

Gifts in kind are included in these financial statements as income at the full value of the service and the corresponding expense included as resources expended, as set out in more detail in note 2.

Where goods are donated to the group for resale, these are not included in stock but are included in turnover when sold.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

1. Accounting policies (continued)

Operating lease transactions

All amounts paid for goods and services under operating leases are recognised as expenditure over the life of the lease, and are included within expenditure in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are recorded at cost or, where donated, at valuation at the time of acquisition. Depreciation is calculated to write off the book value of each tangible fixed asset over its expected useful economic life as follows:

Computers	-	straight line basis over 3-5 years
Shop fittings	-	straight line basis over 5 years
Furniture & equipment	-	straight line basis over 5 years
Transport	-	25% reducing balance

Judgements and estimates

The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The key estimates include depreciation rates and also certain Retail property related accruals, notably, pending dilapidations costs for recently closed shops.

Stock

Donated goods for sale in the charity shops are not valued for inclusion as stock. Sale proceeds are accounted for as and when the sales occur. Purchased items of stock are valued at the lower of cost and net realisable value.

Investments

Interests in entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are value at the amount prepaid net of any trade discounts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2023

1. Accounting policies (continued)

Creditors and Provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due unless the arrangement constituted a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and have not been designated for other purposes.

Restricted funds comprise funds that must be used for a specific purpose.

2. Donations and Legacies

Voluntary income	Unrestricted funds	Restricted funds	Total Year 2023	Total Year 2022
	£	£	£	£
Donations, legacies and similar income	<u>177,386</u>	<u>11,729</u>	<u>189,115</u>	<u>149,607</u>

Legacies receivable in the period amounted to £93,398 (2022: £67,687).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

3. Charitable Activities

	Unrestricted funds	Restricted funds	Total Year 2023	Total Year 2022
	£	£	£	£
Grants receivable (see below)	-	249,223	249,223	226,414
Users fees	126,971	-	126,971	119,320
	<u>126,971</u>	<u>249,223</u>	<u>376,194</u>	<u>345,734</u>

Grants receivable	(Debtors)/ deferred b/f	Received during year	Debtors/ (deferred) c/f	Total Year 2023	Total Year 2022
	£	£	£	£	£
Frimley Health NHS Foundation Trust	-	190,606	-	190,606	120,437
Royal Borough of Windsor and Maidenhead	5,000	58,417	(5,000)	58,417	91,057
Government Grants JRS	-	-	-	-	14,920
Sundry	-	200	-	200	-
	<u>5,000</u>	<u>249,223</u>	<u>(5,000)</u>	<u>249,223</u>	<u>226,414</u>

4. Other trading activities

	Unrestricted funds	Restricted funds	Total Year 2023	Total Year 2022
	£	£	£	£
Charity shop and café sales	1,006,623	-	1,006,623	965,174
Rag income	37,780	-	37,780	48,083
World of Books income	5,168	-	5,168	-
	<u>1,049,571</u>	<u>-</u>	<u>1,049,571</u>	<u>1,013,257</u>

5. Investment income

	Unrestricted funds	Restricted funds	Total Year 2023	Total Year 2022
	£	£	£	£
Bank interest	441	-	441	9
Gain on investment	-	-	-	5,162
Rental income	6,967	-	6,967	11,000
	<u>7,408</u>	<u>-</u>	<u>7,408</u>	<u>16,171</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2023

6. Charitable activities and costs of generating voluntary income

	Unrestricted funds	Restricted funds	Total Year 2023	Total Year 2022
	£	£	£	£
Fundraising Trading (Shops)	871,516	-	871,516	856,170
Home Visiting / Shopping / Dom Care	209,604	-	209,604	155,931
Day Care Centres and transport	134,865	-	134,865	81,006
Home from Hospital	493	190,606	191,099	146,043
Food and Fitness Clubs	-	200	200	43,878
Overhead employment and other costs	7,859	-	7,859	61,873
RBWM Information and Advocacy (I&A)	-	58,417	58,417	37,191
Community Volunteering and Befriending	81	-	81	17,757
Auditor's remuneration:				
Audit fees: Charity	13,280	-	13,280	11,550
Audit fees: Subsidiary	6,380	-	6,380	5,800
Non-audit fees: group	24,530	-	24,530	30,573
	<u>1,268,608</u>	<u>249,223</u>	<u>1,517,831</u>	<u>1,447,772</u>
Represented by:				
Charitable activities (see note 7)	397,092	249,223	646,315	591,602
Costs of generating voluntary income (see note 7)	<u>871,516</u>	<u>-</u>	<u>871,516</u>	<u>856,170</u>
	<u>1,268,608</u>	<u>249,223</u>	<u>1,517,831</u>	<u>1,447,772</u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

7. Total resources expended	Staff costs	Depreciation	Other costs	Total Year 2023	Total Year 2022
	£	£	£	£	£
Charitable activities	442,136	3,324	200,855	646,315	591,602
Fundraising trading: costs of goods sold and other costs	407,654	4,594	459,268	871,516	856,170
	<u>849,790</u>	<u>7,918</u>	<u>660,123</u>	<u>1,517,831</u>	<u>1,447,772</u>
Depreciation				<u>7,918</u>	<u>13,383</u>
Other costs					
Premises				383,293	344,610
Consumables and materials				37,519	46,697
Travel and transport				23,139	19,753
Professional fees (excluding Audit and accountancy)				82,834	70,590
Catering and activities				1,050	806
Telephone and fax				4,298	10,030
Audit and accountancy				44,190	47,922
IT expenses				18,956	16,680
Printing, postage and stationery				9,328	11,041
Miscellaneous expenses				55,516	61,534
				<u>660,123</u>	<u>629,663</u>
Staff costs					
Wages and salaries				801,802	763,120
Social Security costs				39,418	34,124
Pension costs				8,570	7,480
				<u>849,790</u>	<u>804,724</u>

One employee earned over £70,000 in the period (2022: One employee over £60,000).

The approximate average number of staff, by headcount, for the year, amounted to 31 (2022:35) in the charity and 37 (2022:38) in Handy help Limited

Staff costs include two non-contractual payments totalling £nil (2022: £nil).

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2023

8. Net expenditure for the year

Net expenditure is stated after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets	7,918	13,383
Operating lease rentals	7,260	10,116
Auditors remuneration		
Audit fees: Charity	13,280	11,550
Audit fees: Subsidiary	6,380	5,800
Non-audit fees: group	24,530	30,573
	<hr/>	<hr/>

9. Trustees' and key management personnel remuneration and expenses

The Trustees consider the key management of the charitable company to be themselves and the Chief Executive Officer. Total remuneration and benefits paid to key management during the year were as follows:

	2023	2022
	No of Trustees' and KMP	No of Trustees' and KMP
£60,000 - £70,000	-	1
£70,000 - £80,000	1	-

No remuneration was paid to any Trustee in 2023 or 2022. No expenses were reimbursed in respect of travel and other costs incurred (2022: £100).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

10. Tangible fixed assets

(a) Group

	Shop fittings £	Furniture & equipment £	Computers £	Total £
Cost				
At 1 May 2022	80,061	23,439	128,642	232,142
Additions	1,200	1,908	8,073	11,181
Disposals	-	(8,650)	-	(8,650)
At 30 April 2023	81,261	16,697	136,715	234,673
Depreciation				
At 1 May 2022	80,051	21,117	117,145	218,313
Charge for the year	149	670	7,099	7,918
Eliminated on disposal	-	(8,650)	-	(8,650)
At 30 April 2023	80,200	13,137	124,244	217,581
Net Book Value				
At 30 April 2023	1,061	3,561	12,470	17,092
At 30 April 2022	10	2,323	11,497	13,830

(b) Company

	Shop fittings £	Furniture & Equipment £	Computers £	Total £
Cost				
At 1 May 2022	80,061	11,711	107,169	198,941
Additions	1,200	1,908	7,376	10,484
Disposals	-	-	-	-
At 30 April 2023	81,261	13,619	114,545	209,425
Depreciation				
At 1 May 2022	80,051	9,388	102,909	192,348
Charge for the year	149	670	2,656	3,475
Eliminated on disposal	-	-	-	-
At 30 April 2023	80,200	10,058	105,565	195,823
Net Book Value				
At 30 April 2023	1,061	3,561	8,980	13,602
At 30 April 2022	10	2,323	4,260	6,593

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2023

11. Investments

Investment in Group undertakings

	2023	2022
	£	£
Company		
Handy Help Limited	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

Name of undertaking	Country of incorporation	Description of shares	Proportion of nominal value of issued shares held by Company
Handy Help Limited (company number: 06444328)	England	Ordinary	100%

The results of Handy Help Limited consolidated within these financial statements are as follows:

	2023	2022
	£	£
Sales	1,101,724	1,070,329
Other operating income	6,967	30,698
Cost of sales	(747,516)	(743,607)
Expenses	(151,564)	(143,212)
Interest	-	(474)
Taxation	(1,837)	(10,328)
Gift aid to Age Concern	(172,651)	-
Profit/(Loss) for the year	<u>35,123</u>	<u>203,406</u>

	30 April 2023	30 April 2022
	£	£
Assets	345,911	301,853
Liabilities	(138,136)	(129,201)
	<u>207,775</u>	<u>172,652</u>
	<u><u>207,775</u></u>	<u><u>172,652</u></u>
Share capital	1	1
Reserves	207,774	172,651
	<u>207,775</u>	<u>172,652</u>
	<u><u>207,775</u></u>	<u><u>172,652</u></u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

12. Debtors

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	18,152	64,093	10,369	20,893
Prepayments	38,568	42,974	5,268	4,067
VAT	7,017	10,787	-	1,094
Other debtors	96,394	17,811	75,860	7,712
	160,131	135,665	91,497	33,766

13. Creditors: amounts falling due within one year

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Other Loans	-	6,709	-	6,709
Bank loans	5,533	5,444	-	-
Trade creditors	22,073	65,649	12,976	33,124
Grants received in advance and deferred Income	5,000	10,167	5,000	10,167
Other creditors	13,566	13,729	13,566	13,229
Taxes and social security	9,662	41,169	9,662	41,169
Accruals	145,424	88,528	60,144	41,378
Corporation Tax	1,091	-	-	-
Amounts due to subsidiary	-	-	241,412	159,234
	202,349	231,395	342,760	305,010

14. Deferred income

(a) Group and Company

	2023	2022
	£	£
Balance at 1 May 2022	10,167	12,917
Income released	(10,167)	(12,917)
Income deferred in the period	5,000	10,167
Balance at 30 April 2023	5,000	10,167

Deferred income comprises grant income for the 2023-23 financial year received advance.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2023

15. Creditors: amounts falling due after one year

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Bank loans	37,134	42,083	-	-
	37,134	42,083	-	-

Bank loans and unsecured and are repayable over nine years. The interest rate charged is 2.5%.

	2023	2022
	£	£
Amounts due within one year	5,533	13,026
Amounts due withing 1 – 2 years	5,723	5,652
Amounts due within 2 – 5 years	17,533	17,828
Amounts due greater than 5 years	13,878	13,617
	42,667	50,123

16. General funds

(a) Group	2023	2022
	£	£
Balance at 1 May 2022	(68,903)	(135,572)
Surplus/(deficit) for the period	90,891	66,669
Transfer from restricted funds	-	-
Balance at 30 April 2023	21,988	(68,903)
(b) Company	2023	2022
	£	£
Balance at 1 May 2022	(241,558)	(104,819)
Surplus/(deficit) for the period	55,767	(136,739)
Transfer from restricted funds	-	-
Balance at 30 April 2023	(185,791)	(241,558)

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

17. Restricted funds	Balance			Balance
Group and company	1 May	Incoming	Outgoing	30 April
	2022	funds	funds/ transfers	2023
	£	£	£	£
Food and Fitness Clubs	-	200	(200)	-
Wexham Home from Hospital	-	190,606	(190,606)	-
RBWM Advocacy	-	58,417	(58,417)	-
Day Care Centre and Transport	-	-	-	-
Fixed Asset Fund		11,729	(506)	11,223
	<u>-</u>	<u>260,952</u>	<u>(249,729)</u>	<u>11,223</u>

The Food and Fitness Clubs provide nutritional meals, exercise classes, activities and a chance for people to socialise locally at venues in and around Slough.

Our Wexham Home from Hospital team provides accompanied transport home for discharged patients. They then provide practical and emotional support, when required, to help with independent living and rehabilitation and prevent their clients from being readmitted to hospital.

RBWM advocacy provides community and residential advocacy within the Borough of Windsor and Maidenhead, which addresses a wide range of issues covering health, welfare, financial, legal and housing matters.

The Day Care Centre is a purpose-built single level facility, supporting older people and those with physical and mental health needs, providing an enjoyable and therapeutic experience within a safe, caring and secure environment.

The fixed asset fund relates to monies provided to fund capital equipment and are being expensed as the assets are depreciated.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2023

18. Analysis of net assets between funds

Group	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	17,092	-	17,092
Net current assets/(liabilities)	42,030	11,729	53,759
Long term creditors	(37,134)	-	(37,134)
	<u>21,988</u>	<u>11,729</u>	<u>33,717</u>

Charity	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	13,603	-	13,603
Net current assets/(liabilities)	(199,394)	11,729	(187,665)
Long term creditors	-	-	-
	<u>(185,791)</u>	<u>11,729</u>	<u>(174,062)</u>

19. Operating lease commitments

The charitable company's and the group's annual commitments for rental payments under non-cancellable operating leases payable during the year to 30 April 2023 are as follows:

Group and company	2023 Land and Buildings £	2022 Land and Buildings £
Leases expiring:		
Within one year	118,346	59,500
Between one and two years	89,908	51,500
Between two and five years	144,923	219,063
Over five years	80,250	97,500
	<u>433,427</u>	<u>427,563</u>

20. Pension scheme

The normal contributions for the year on defined contribution schemes were £8,570 (2022: £7,480). There were outstanding contributions due at the balance sheet date amounting to £1,739 (2022: £1,462).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

21. Related party transactions

There were no related party transactions within the year.

Exemption has been taken from disclosure of transactions between the charitable company and its wholly owned subsidiary undertaking under Financial Reporting Standard 102.

22. Financial instruments

The carrying amounts of the group's financial instruments are as follows:

	2023	2022
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	18,152	64,093
- Other debtors (note 12)	96,394	17,811
	114,546	81,904
Equity instruments measured at cost less impairment:		
- Fixed asset unlisted investments (note 11)	-	-
	114,546	81,904
<i>Financial liabilities</i>		
Measured at amortised cost		
- Loan (note 15)	42,667	54,236
- Trade creditors (note 13)	22,073	65,649
- Other creditors (note 13)	24,789	13,729
	89,529	133,614

The income, expenses, net gains and net losses attributable the group and charity's financial instruments are summarised as follows:

	2023	2022
	£	£
<i>Income and expense</i>		
Financial assets measured at amortised cost	7,408	11,009
Financial liabilities measured at amortised cost	-	-

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2023

23. Controlling party

The Trustees consider that there is no controlling party.

24. Movements in net debt

	01.05.2022	Cashflow	30.04.2023
	£	£	£
Cash at bank and in hand	41,335	39,718	81,053
Loans	(54,236)	11,569	(42,667)
	<u>(12,901)</u>	<u>51,287</u>	<u>38,386</u>

25. Post balance sheet events

After the year end, the charity received gift aid from its trading subsidiary in respect of the surplus generated for the year of £207,774 (2022: £172,651).

AGE CONCERN SLOUGH AND BERKSHIRE EAST

England & Wales - Charity number 1079949

Accounts

Company number: 03892564
Charity number: 1079949

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report and
Consolidated Financial Statements**

For the year ended 30 April 2022

THURSDAY



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COMPANIES HOUSE

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

YEAR ENDED 30 April 2022

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**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Company information

DIRECTORS AND TRUSTEES

Mr G I Sinclair
Mr N R Cook
Dr C Herman
Mr J H Avice

COMPANY SECRETARY

Ms T Davies

CHIEF EXECUTIVE

Ms T Davies

COMPANY NUMBER

03892564

CHARITY NUMBER

1079949

HANDY HELP LIMITED Company Number: 06444328

Handy Help is a wholly owned subsidiary of ACSABE. Three trustees of the Charity and the Chief Executive of ACSABE are also Directors of Handy Help Limited. The Directors of Handy Help Limited are:

T Davies
NI Cook
C Herman
G Sinclair

REGISTERED OFFICE

The Priory
Suite G4
Stomp Road
Burnham
SL1 7LW

BANKERS

NatWest Bank plc
118 High Street
Slough
Berkshire
SL1 1JH

AUDITORS

Azets Audit Services
Gladstone House
77-79 High Street
Egham
Surrey
TW20 9HY

AGE CONCERN SLOUGH AND BERKSHIRE EAST

(Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022

The Trustees, who are also Directors, have pleasure in presenting their report and the audited financial statements of Age Concern Slough and Berkshire East ("ACSABE" / "the Charity") and of the Group for the year ended 30 April 2022.

Age Concern Slough and Berkshire East is a charitable company limited by guarantee.
Registered Charity Number: 1079949; Registered Company Number: 03892564.

The Trustees who served during the year were:

Mr G I Sinclair
Ms P Grevett (resigned 18/05/2022)
Mr N R Cook
Dr C Herman
Mr J H Avicé (appointed 13/04/2022)

Public Benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. Examples of how our work benefits local people are included in our Statement of Activities.

INTRODUCTION

Age Concern Slough & Berkshire East exists to benefit older people and vulnerable adults across Slough and East Berkshire and surrounding areas. Its activities over 2021/22 are further detailed within this document. These activities have been sustained against the knock-on effect of the previous year and the Covid Pandemic. The latter saw our charity lose circa 70% of its income from our Retail shops which provides the main bulk of our funding. At that very same time, it saw us having to increase our services to the elderly as they proved to be the most vulnerable. We have continued to sustain that growth in 2021/22.

The focus of 2021/22 has seen the Charity re-grouping and provide an element of financial balance to the business following on from the 'Covid year'. We are delighted that we have been able to achieve financial balance and keep up with the trend of the last year to keep growing our services to the elderly. The fall out to the pandemic has been that many of the elderly we serve have experienced significant loss during the previous year and are themselves dealing with mental health issues caused during the pandemic, particularly as the majority had faced a prolonged period of isolation.

As well as growing our services to the elderly within the community setting, we also were able to open our Day Centre in July 2022 after spending much of 2021/22 being unable to open it due to Covid. During the period of closure, we went to significant expense of refurbishing it, making the Centre and its furnishings Covid compliant, as well as ensuring that we had achieved assessments of clients before they returned. The post Covid climate required that we work in a different way both in terms of Health & Safety, but also the emotional support and individual needs that we had to gauge.

Our Charity was not different than most businesses who found many staff didn't want to return after being on Furlough for so long, or where staff made a decision to leave shortly after returning to work. Hence much of 2021/22 saw us having to focus on a recruitment drive and there were challenges of numerous vacant posts not filled. Despite staff shortages, the management team and the charity's front-line staff continued to work both in the community and within the NHS (the latter 7 days a week). In addition, some of our senior staff had to take on responsibility for management roles until they were filled.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

The Board supported the CEO in continuing to grow our services and were wholly supportive in continuing to subsidise our services to the NHS, our Day Centre as well as our community services. The Charity continues to manage its liabilities and is currently on track to show a good profit for 2021/22 as well as well as the current financial year. Much of that is due to the hard work that has been put into the Retail arm of the business as it continues to support our Charitable endeavours.

Trustees and the CEO remain proactive in mitigating financial risk and in line with their strategy to reduce overheads where possible. In November 2021 they reduced their outgoings by moving their Head Office to smaller premises which are far more suitable to the Charity and allow access by the elderly.

OBJECTIVES OF THE CHARITY

ACSABE is an independent charity which exists mainly to benefit and promote the relief of older people in Slough and around the East Berkshire area. ACSABE is a company limited by guarantee whose governing document is the Memorandum and the Articles of Association. Every member of the charitable company undertakes to contribute to it a sum not exceeding one pound in the event of it being wound up while they are members, or within one year after they cease to be members.

The objects of the Charity are:

"To promote the relief of those in need, by reason of youth, age, ill-health, disability or financial hardship in Berkshire, Buckinghamshire and the UK, primarily but not exclusively the needs of older people".

Handy Help Limited is a limited company (Registered Company Number: 06444328) and a wholly owned subsidiary of Age Concern Slough and Berkshire East. Where a taxable profit is made by the subsidiary, this is gifted to the charity. An inter-company agreement was signed between ACSABE and Handy Help in September 2014. This facilitates reporting and coordination of services across the parent charity and its subsidiary.

GOVERNANCE & MANAGEMENT

Within ACSABE the Trustees are also Directors. The Board of Trustees/Directors oversees the strategic management and administration of the company, consistent with both charity and company law. The role involves governance, stewardship, strategic and financial decision-making to ensure that the governing document and objectives of the organisation are adhered to and that funds held in trust are used only for specifically stated purposes and objectives. The skills and experience brought by the Board are crucial to the success of the charity and its commercial arm.

The Board meet regularly on at least four scheduled dates over the year to review reports on progress towards strategic priorities, governance matters and financial control.

Day to day management is exercised through executive management meetings overseen by the Chief Executive Officer (CEO). A comprehensive set of financial controls are in place across the organisation. The CEO works closely with senior members of staff where clear policy and decision making across the organisation and maintenance of quality control. Our policies are reviewed systematically both internally and externally by our HR legal advisor.

During the year, three Trustees of the charity acted as Directors of the subsidiary company, Handy Help Limited, which also has one independent Director. In addition, the CEO of the charity is the Managing Director of the subsidiary. Board meetings for Handy Help are held on at least four scheduled dates throughout the year, to review progress of the company and to take it forward. These meetings receive financial and business monitoring information from the parent company to assist in forward planning.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

Fundraising Standards Information

- The charity employs a professional fundraiser to raise funds via grant-making bodies, such as trusts and foundations.
- Applications are made following the guidance set out by each individual funder, and although we are not registered with the Fundraising Regulator, we do follow their Code of Fundraising Practice standard 13 which sets out guidance for raising funds from grant-making bodies (including trusts and foundations).
- We have not breached any of the conditions set out in the above standard.
- Trust and Foundation applications are closely monitored by the senior management of the charity to ensure standards are maintained and all grants are used for the intended purpose of the funder.
- We have not received any complaints in relation to our fundraising activities.
- As a charity supporting the elderly, we are aware of our obligations to protect the vulnerable and we do not make direct approaches to individual members of the public for the purpose of raising funds.

RISK MANAGEMENT

The Trustees are responsible for the identification and management of risk. A corporate risk register is maintained highlighting key actual and potential risks to both ACSABE and Handy Help. This is reviewed regularly by the CEO and provided to the Trustees for review as a standing item at each Board meeting. The Trustees take all appropriate actions to monitor, manage and mitigate risks.

Financial Risk

As grant funding continues to recede in the current economic climate, the charity and its subsidiary Handy Help Limited, are reliant on commercial revenue generated by its retail business to fund a large proportion of its activities and we must expect there will be times, for various reasons, when income may fall. This could pose a challenge to the charity in funding its charitable services in the short to medium term. We manage this risk by adopting a stringent monitoring process and taking a dispassionate view regarding closure of underperforming retail units. To mitigate risk, the CEO takes personal charge of Retail and works closely with our Head of Retail to ensure that the business continues to thrive.

Reputation

Due to the fields of activity in which the charity operates and its trading enterprises, there is a risk that the charity could suffer serious reputational damage as a consequence of the actions of its staff, volunteers, trustees or its wider interests, such as campaigning. This risk is managed by ensuring that we have clear policies and multi-level authorisation procedures for any communications, adhere to recognised quality standards and ensure that good governance arrangements are in place (e.g., declarations of interest and governance policies) to ensure all relevant legal, statutory and regulatory compliance is adhered to.

Organisational effectiveness

There is a risk that we could fail to realise our targets and not make the desired impact our work is trying to achieve. This could result in the loss of service contracts or grants. We operate comprehensive monitoring arrangements that include evaluating our performance against both quantitative and qualitative key performance indicators, including client surveys (that includes feedback from clients, their families and carers) and quality assurance.

AGE CONCERN SLOUGH AND BERKSHIRE EAST

(Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

Safeguarding and Compliance

Our charity work brings us into contact with many vulnerable older people, and therefore there is a risk that an older person receiving a service from the charity, or one of our staff or volunteers, could suffer some form of abuse or harm. This risk is managed through the implementation of a robust and effective safeguarding regime that includes multi-level scrutiny including to Board level. We ensure we adhere to or adopt any necessary compliance that we are legally obliged to meet or that our partners or contractor's request.

So that we could ensure the highest standards for the elderly during the crisis, we took on a trained community Nurse as our Head of Elderly care in 2021, thus ensuring we improved our safeguarding and compliance provision. We also had to change all our furniture at our Old Windsor site so that it was all 'wipe down' and therefore fully Covid compliant and in line with H&S.

In 2022, we invested in training for our management staff who deal with safeguarding to keep them up to date.

ACTIVITIES & PROGRESS TO STRATEGIC OBJECTIVES

ACSABE is an independent locally based charity which works in partnership with some local agencies, statutory bodies, organisations and charities. Whilst grant funding and statutory body contracts form a very small part of its income profile, it does not rely exclusively on funding from statutory sources. The charity has developed a successful financial model over several years where it receives circa 80% of its income from the commercial business, which includes retail shops and chargeable services.

These commercial activities are operated through its wholly owned subsidiary, Handy Help Limited. In addition to affording ACSABE greater financial security, they enable the charity to add value to funded services and develop and operate new services that are essential to local older people. This approach has allowed us to develop services for our elderly clients, as well as subsidise a range of services within the local communities and within the NHS.

The Board supports the strategic objectives to continue to create growth in our services to the elderly and to the NHS and we are planning a strategy day in early 2023.

Recruitment of new Trustees: Trustee recruitment has been facilitated either through various recognised channels. The Pandemic did put up a barrier to recruit new Trustees, however we have successfully processed a new Trustee with an NHS background.

Staff and volunteer Award and Incentive Schemes: The quarterly and annual "Star Awards" programme was replaced in the challenging climate of the Pandemic. The charity has now put in place monthly awards for its volunteers and staff which we feel provides more immediate appreciation of them going the extra mile, and we can as a result provide more staff with rewards on a more regular basis. Our new awards scheme covers all staff and aspects of our work.

Key management remuneration: The remuneration of the Senior Management Team is reviewed in December of each year, although not necessarily increased by the Board on an annual basis. Any increases are determined by a comparison to organisations of a similar type and size and are dependent on market rates for comparable roles and the financial position of the charity at that time. Senior staff were awarded a small increase in December 2021 and the Board will again review a rise in December 22 for the current senior managers.

Recognition of the role of volunteers; ACSABE supports, develops and offers opportunities to its volunteers across the organisation both to support paid staff and to aid the delivery of essential services. Their contribution is essential to the quality and range of services we can offer, and we are indebted to them for their significant contributions without which the charity could not operate such a wide remit. Most of our volunteers are over 70, and due to the Covid Crisis, it is understandable that many continue to be cautious.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2022 (continued)

Providing Quality Services

As statutory provision for older people's services diminishes, ACSABE continued to evolve its services to meet the needs of older and vulnerable people in Slough, East Berkshire and South Buckinghamshire.

In this year the Charity has:

- Continued to deliver its different charitable services to a client base in excess of circa 6,500, with many of those clients receiving regular interface.
- In partnership with the Royal Borough of Windsor and Maidenhead (RBWM), we have continued to develop their Advocacy, Information and Advice service (please see case studies)
- Continued to grow our successful Befriending/Befriending Plus and Signposting Service (please see case studies)
- Improved on our Day Centre Services and further subsidised our day care facilities
- Completed our refurbishment of our Old Windsor Day Centre
- Our Home from Hospital service (in house services provided at Wexham Park Hospital), provided ward assessments and took home and re-enabled clients with interactions of over **2,000** following discharges from hospital (please see case studies)
- Developed relationships with Prescribers' networks, Carers, social workers and Advocacy organisations across Berkshire, to help those who are most vulnerable.
- Generated a total of £1,188,624 consolidated unrestricted income to continue to support our activities, including Day Centres, Befriending Plus Services, and subsidising our home from hospital service and advocacy services in our wider communities.

Befriending Plus Service (Telephone and face to face)

A befriender has been visiting DT for over a year. DT is in her late 70s, has no family that live close by and felt so isolated in Covid lockdowns, and this support is now of paramount importance. ACSABE provide her with shopping and cleaning visits, however this is the only face-to-face interaction she had previously. ACSABE arranged for a befriender to visit fortnightly. On one occasion, our befriender rang DT to confirm her visit the following day. DT answered the phone distressed and said she had bumped her car into a bollard when coming out of a space and did not think it was ok to drive. We kindly went to DT's rescue and waited 2 hours with her for the recovery of her car. DT was so grateful for our help that day, not only by helping her arrange recovery of her car, but the comforting support going through this event was undeniably the kindest of duties. On reflection DT is thinking of giving up driving, a hard realisation for her and the loss of her independence.

VG is married and lives with her elderly, bed-bound husband. Her daughter lives miles away and was concerned her mum was lonely as VG's husband sleeps most of the day. An introduction meeting was arranged with the co-ordinator and potential befriender, in February 2022. It so happened the date arranged was VG's husband's 104th Birthday! The co-ordinator and befriender arrived after the party when things were more settled, and they sat together over tea and cake and hit it off straight away with many things in common. Our befriender visits every fortnight and has been a relief for VG to have someone to chat to and some company.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

Old Windsor Day Centre

JV was attending the Day Centre for one day a week, she expressed how much of a difference it has made to her, giving her something to look forward to each week, enjoying the company of others and the fun atmosphere. JV approached us and talked about attending further sessions but felt unable to do so due to financial circumstances. We assessed her case and were able to put something in place for her. JV is now attending two days a week which is "the highlight of my week" she says.

JA does not have family that visit, she does have carer's however, only for brief visits. Before she started coming to the Day Centre, she did not leave her home at all. She joined the Day Centre a little unsure and within a few weeks she has made new friends, remembered names, faces of clients and staff. She mentioned that she missed knitting, so the staff arranged some supplies, and since then she has been knitting non-stop, even at home which is keeping her busy and occupied. JA seems more cheerful and chatty the more she comes. She has formed great relationships with clients and staff.

RV's wife expressed her happiness at seeing how RV is when he comes home after spending time at the Day Centre. She said he hardly communicates when he is at home all day but on the days, he has been with us, his use of language is much more noticeable and so is his beaming smile. She feels it has been a lifesaver for her as she is able to benefit from a short respite and can do some gardening which is a favourite pastime for her. The staff at OWDC are very happy that RV can join them and take part in different activities.

JB and GJ used to attend the Day Centre before lockdown and were delighted to rekindle their friendship once the Day Centre reopened. They both enjoy each other's company immensely and will always seek each other out and are now inseparable. They have both been on holiday together with GJ's family and regularly see each other most weekends. It is heartwarming to see that even at the age of 94 they have found love and companionship.

Advocacy Services

Case 1

Mr N was referred to us by Social Services with regards to wanting help with benefits because he was not sure what benefits he should be claiming. We applied for Universal Credit on his behalf as he is not able to work due to medical issues. Mr B was awarded Universal Credit and £334.91 per month. As a result of our input, Mr B was awarded benefits quite quickly, which resulted in him not being in a financial crisis for too long.

Case 2

Mr C was referred to us from Social Services with regards to needing help to have a benefits check. We did a benefit's check and found that he was not receiving any disability allowance, which we then applied for a Disabled Blue Badge and Attendance Allowance on his behalf. Mr C was awarded a Disabled Blue Badge and awarded the higher rate of Attendance Allowance, which is £92.40 a week, and gets paid every four weeks into his bank account. Mr C is in a much better financial situation now, he can get extra care for himself after having a major stroke, the Disabled Blue Badge makes it so much easier when he is taken out by his family to attend hospital appointments, etc, it means that they can park closer to the main entrances.

Case 3

Mrs B was referred to us by her daughter with regards to needing help to apply for Attendance Allowance as she is very frail and unwell health wise. We visited her at home and filled in an Attendance Allowance application form which we sent off with her Patient Summary report from her GP surgery. This is free of charge to receive, if we have her consent. Mrs B was awarded the high rate of Attendance Allowance which is £92.40 a week and paid every four weeks into her bank account. As a result of our input, she is now able to get extra help from private carers, which she pays from her Attendance Allowance.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

Case 4

Ms S contacted us herself through Age Concern because we had helped her some years ago. She is having to move from her private rented flat where she has lived for 8/9 years because the landlord needs to sell the flat, and she is not aware of how to go and apply for the rent at her new place with the council. We first filled in a change of address form online when we went to visit Ms S and sent in her consent to the Council. The council reported that they needed to get back to me with regards to her application as we also handed in her new tenancy. As a result of our input, she was able to move quickly and get her rent paid to her new landlord.

Case 5

Mrs V wanted help with regards to getting her husband's LPA registered with the gov.uk website, as he has dementia and is not able to handle his own affairs. Mrs V needed help to contact her husband's many private works pensions to give them her details. We managed to contact the LPA team and they sent Mrs V a password and reference number to go online and register the LPA, which we managed to do for her, and we also contacted the works pension providers and gave them her details and a copy of her husband's LPA. As a result of our input, she can talk to her husband's pension providers and has his LPA registered on the gov.com website.

Home from Hospital

SB was taken home by an ACSABE member. She did not wish to return home, however, was medically fit for discharge. She is open about her issues with hoarding and her home is unsafe. She has no running water, all surfaces in her home are cluttered with items. She refused all help from social services, our Advocate, and our cleaning services too. SB was taken home and 6 weeks follow up shopping visits were arranged for her and to collect her prescriptions.

Our Home from Hospital Assistant is the only person SB has been willing to allow her to help. She has built up an amazing rapport. One day she commented and said that this lovely lady is helping me, so I am going to help myself, she showed her two black sacks which she had filled up with rubbish.

A member of our team had been instructed to visit a ward to help. The nurse on shift asked to befriend some patients with Dementia. DA was a patient that appeared to be very distressed, so we sat with him and held his hand to make him feel at ease. When lunchtime arrived, we supervised while DA ate his food, loaded his spoon for each mouthful and chatted to him. ACSABE are always on hand to help where possible and when there is no other time- critical duties.

Home Services

MS has used our cleaning service for 1 year. She has vascular dementia. Her cleaner noticed on her regular visit that MS's foot was badly swollen and looked infected. She contacted her manager to let her know her concerns as she knew her daughter lived 4 hours away. Her manager contacted the daughter and was able to speak via Facetime to show MS's foot. We then arranged with MS to book an emergency appointment with her doctor who came out the same day. The daughter couldn't thank ACSABE enough for notifying her, helping to arrange an appointment and was so relieved that we were able to help.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

TA started using our shopping service in late 2021. His eyesight had deteriorated very quickly in the past year and is now registered blind due to complications of rheumatoid arthritis. He has a nephew in U.S.A and no other family in the UK. ACSABE arranged for a shopper to take him out as he likes the comfort of being guided around the aisles and an opportunity to get out of his home safely. Without this service there would be no alternative for him to be able to get his food items himself and hear a friendly voice who can support him.

Future plans of the Charity

In December 2021 the charity was successful in achieving an exit from the expensive lease of our Head Office and moving to cheaper and far more suitable and sustainable offices. This move has positively affected the charity's financial position going forward, and we have achieved wonderful new offices which are far more accessible for the elderly and provide an excellent working environment for our central team.

The charity had increased its community activity during the Pandemic, and we have taken the decision to continue with that vital and important work via our Home Services, Befriending Plus service and our cross-referral service. The Trustees are also supportive of continuing with our support of the NHS with our home from hospital service and the charity heavily subsidise this 7 day a week hospital service from the charity's own funds. We also continue to grow our Befriending Plus service and our volunteer base to support this vitally important service. We pride ourselves in operating services where staff are Enhanced DBS checked so that the vulnerable, their families and the Charity feel protected in that knowledge.

Mid 2021 the charity employed a new Head of Care with community nursing background which the charity felt was important to assess elderly clients, but to also ensure that our Day Centres had the most stringent Covid compliant procedures going forward. We have invested £24K at our Old Windsor Day Centre to refurbish it and bring it up to date, but we also ensured furniture was Covid compliant. As a result of our commitment to investing in our Old Windsor Day Centre, we also invested in improving our safeguarding and H&S, A public consultation on RBWM Day Centres in 2021, named our charity as being suitable to receive referrals from RBWM going forward.

All our services are either funded in full or subsidised by the charity, all of which relies heavily on our Retail funding model. Our CEO takes a proactive lead on Retail, and whilst it had found it difficult to fill its vacant post of Head of Retail who could manage 14 Retail sites, a suitable candidate was taken on in April 2022 as Manager of Retail Operations and mentored by our CEO. Having exceeded expectations, the member of staff was promoted to Head of Retail in November 2022. We have started new initiatives in Retail, and we are proactively looking to open additional shops in 2023.

We are mindful that the economic situation will cause hardship for many, and we are currently looking to see if we can replicate our Advocacy service in Slough, and we are hoping to achieve help from Trust and Foundations to achieve this as well as the other new projects that we would like to create.

After the year end, we were delighted to hear that we have been left two legacies in 2022, and not only will these provide some financial stability for the next year or so, but they will also allow the charity to continue to grow its services to the elderly.

In terms of new initiatives, we continue to apply for Grants from Trust and Foundations, particularly for projects to help alleviate social isolation and to increase health and wellbeing.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

The charity continues to further develop its successful:

- Befriending/Befriending Plus Service that has more than doubled since 2020 by users of the service as well as our volunteers
- Home from Hospital Service has grown circa **38%** since 2019 with circa 2,000 patients taken home within this particular financial year
- Home Support Services that have grown 40% since 2020, however we have had difficulty recruiting staff since early 2022. We have however been able to provide additional services and are now trialling some of our services on a Saturday.
- Our Advocacy Services continues to provide a valuable service across the wider community and as mentioned earlier in the report we are looking to duplicate this service for Slough.
- Telephone Support Services have grown a further 130% since early 2021

We continue our quest to cut costs with and streamlining our services which has included significant savings. We continue to keep our senior management costs low by operating our SLT team with 2 senior members of staff as opposed to the 5 full time members of staff the charity had in 2019. Of note, as of July 2022 the Charity has employed an accountant as its Head of Finance. With the CEO and Head of Finance being the only senior members of staff at the charity, it thus allows the charity to put emphasis on more front-line staff to interface directly with the elderly.

Due to the efficiencies put in place by the charity through 2019, 2020, 2021 and 2022, it has allowed the charity to survive the pandemic, develop its services and honour and serve both its clients and historic financial liabilities.

FINANCIAL REPORT

Funding sources

We received funding from Frimley Health NHS Foundation Trust (which part funds our Home from Hospital service), Royal Borough of Windsor and Maidenhead in addition to other smaller grants. Of note, the funding received from Frimley NHS has not increased in 12 years even though operational costs have spiralled during those 12 years and activity increased. The Trustees of the charity support the significant subsidy the charity provides to continue with this important service to support both patients in the community and the NHS.

We also received many donations from friends, supporters and members of the public for which we are extremely grateful. Without their generosity we would not be able to support the older people of Slough and East Berkshire to the extent we are able to.

Loan

The charity applied for and received a bounce back loan payable over a 10-year period.

Consolidated results for the year

Total income was £1,524,769 (2020/21: £1,170,481). Investment of resources to identify and develop new sources of income continues, and it is anticipated that this investment will result in improvements in overall performance in the future.

Retail sales in Handy Help Limited increased from £302,814 in 2020/21 to £965,174 in 2020/21 as a result of reopening of retail stores following Covid restrictions.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2022 (continued)

Consolidated expenditure in turn increased by 10% from £1,318,012 in 2020/21 to £1,447,772 in 2021/22 (see notes 7-8 for details). The excess of income over expenditure for the year was £66,669 (2020/21–excess of expenditure over income was £137,203).

As set out in note 1, the financial position of the charity has improved since the year end and is on target to return to positive accumulated funds by the next financial year. Accordingly, the Trustees consider it is appropriate to prepare these financial statements on a going concern basis.

Reserves

The charity's policy, continuously reviewed by the Board, is to set aside reserves sufficient to cover three months costs as an ambition to achieve that level of reserve. The Trustees acknowledge that much work has been done by significantly cutting costs to put us on a better path to achieve this going forward. Group free reserves held on 30 April 2022 totalled (£68,903). The Trustees are aware of the need to replenish reserves back to the target levels over the medium term.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees (who are also the directors) to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and group and of the results of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Report of the Trustees (incorporating the report of the directors)
for the year ended 30 April 2022 (continued)

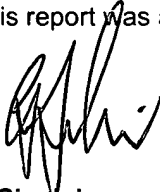
Auditor appointment

A resolution re-appointing Azets Audit Services will be proposed at the AGM.

Small company provisions

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

This report was approved by the Board of Trustees on 15.11.2022 and signed on their behalf by:



G Sinclair
Trustee

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East

Opinion

We have audited the financial statements of Age Concern Slough and Berkshire East (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 30 April 2022 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 30 April 2022 and of the group's incoming resources and application of resources, 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Independent auditor's report to the members of
Age Concern Slough and Berkshire East (continued)**

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company's 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Independent auditor's report to the members of
Age Concern Slough and Berkshire East (continued)**

- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk 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.

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 auditor's report.

Use of our report

This report is made solely to the charitable parent 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 parent company's members those matters we are required to state to them in an auditor's 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 parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

**Paul Creasey (Senior Statutory Auditor)
For and on behalf of Azets Audit Services
Statutory Auditor & Chartered Accountants
Egham**

15 November 2022

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2022

	Note	Unrestricted funds	Restricted funds	Total funds Year 2022	Total funds Year 2021
		£	£	£	£
Income					
Donations and Legacies	2	24,956	124,651	149,607	22,989
Charitable Activities	3	134,240	211,494	345,734	832,670
Other trading activities	4	1,013,257	-	1,013,257	302,814
Investments	5	16,171	-	16,171	12,008
Total		1,188,624	336,145	1,524,769	1,170,481
Resources expended					
Raising funds	6	(856,170)	-	(856,170)	(719,279)
Charitable activities	6	(330,201)	(261,401)	(591,602)	(598,733)
Total	6	(1,186,371)	(261,401)	(1,447,772)	(1,318,012)
Net expenditure and net movement in funds before tax					
		2,253	74,744	76,997	(147,531)
Taxation		(10,328)	-	(10,328)	10,328
Net expenditure and net movement in funds after tax					
		(8,075)	74,744	66,669	(137,203)
Total funds brought forward at 1 May 2021					
		(135,572)	-	(135,572)	1,631
Total funds carried forward at 30 April 2022					
		(143,647)	74,744	(68,903)	(135,572)

The net movement in funds for the year included within the financial statements of the charitable company was a deficit of £136,739 (2021: deficit of £107,194).

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Period ended 30 April 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds Period 2021 £	Total funds Year 2020 £
Income					
Donations and Legacies	2	21,489	1,500	22,989	22,902
Charitable Activities	3	592,692	239,978	832,670	599,236
Other trading activities	4	302,814	-	302,814	1,024,938
Investments	5	12,008	-	12,008	29,997
Total		929,003	241,478	1,170,481	1,677,073
Resources expended					
Raising funds	6	(719,279)	-	(719,279)	(936,749)
Charitable activities	6	(352,296)	(246,437)	(598,733)	(731,040)
Total	6	(1,071,575)	(246,437)	(1,318,012)	(1,667,789)
Net expenditure and net movement in funds before tax		(142,572)	(4,959)	(147,531)	9,284
Taxation		10,328	-	10,328	-
Net expenditure and net movement in funds after tax		(132,244)	(4,959)	(137,203)	9,284
Transfer between funds		(4,959)	4,959	-	-
Total funds brought forward at 1 May 2020		1,631	-	1,631	(7,653)
Total funds carried forward at 30 April 2021		(135,572)	-	(135,572)	1,631

The net movement in funds for the year included within the financial statements of the charitable company was a deficit of £107,194 (2020: deficit of £22,658).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated balance sheet

As at 30 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	10a	13,830	15,653
Investments	11	-	-
		<u>13,830</u>	<u>15,653</u>
Current assets			
Stock		13,745	19,272
Debtors	12	135,655	128,368
Cash at bank and in hand		41,335	163,371
		<u>190,745</u>	<u>311,011</u>
Creditors: amounts falling due within one year	13	<u>(231,395)</u>	<u>(413,817)</u>
Net current (liabilities)/assets		<u>(40,650)</u>	<u>(102,806)</u>
Total assets less current liabilities		<u>(26,820)</u>	<u>(87,154)</u>
Creditors: amounts falling due after one year	15	<u>(42,083)</u>	<u>(48,418)</u>
Total net (liabilities)/assets		<u><u>(68,903)</u></u>	<u><u>(135,572)</u></u>
Unrestricted funds			
General funds	16a	(68,903)	(135,572)
Restricted funds	17	-	-
Total funds	18	<u><u>(68,903)</u></u>	<u><u>(135,572)</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on

15/11/2022 and signed on their behalf.


G Sinclair
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company balance sheet

As at 30 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	10b	6,593	2,580
Investments	11	1	1
		<u>6,594</u>	<u>2,581</u>
Current assets			
Debtors	12	33,766	174,679
Cash at bank and in hand		23,092	53,348
		<u>56,858</u>	<u>228,027</u>
Creditors: amounts falling due within one year	13	(305,010)	(328,303)
Net current assets		<u>(248,152)</u>	<u>(100,276)</u>
Total assets less current liabilities		(64,978)	(97,695)
Creditors: amounts falling due after one year	15	-	(7,124)
Total net assets/(liabilities)		<u><u>(241,558)</u></u>	<u><u>(104,819)</u></u>
Unrestricted funds			
General funds	16b	(241,558)	(104,819)
Restricted funds	17	-	-
Total funds	18	<u><u>(241,558)</u></u>	<u><u>(104,819)</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on ~~15/11/2021~~ 15/11/2022 and signed on their behalf.



G Sinclair
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated Statement of Cash Flows
Year ended 30 April 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash (used in)/generated by operating activities	<u>(109,576)</u>	<u>36,314</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	11,009	12,008
Interest paid	(474)	
Purchase of tangible fixed assets	<u>(11,560)</u>	<u>(12,910)</u>
Net cash from investing activities	<u>(1,025)</u>	<u>(902)</u>
Cash flows from other financing activities		
Advance of new loan	-	50,000
Repayments of borrowing	<u>(11,435)</u>	<u>(7,466)</u>
Net cash from financing activities	<u>(11,435)</u>	<u>42,534</u>
Increase in cash in the period	<u>(122,036)</u>	<u>77,947</u>
Cash at 1 April 2021	<u>163,371</u>	<u>85,424</u>
Cash at 30 April 2022	<u><u>41,335</u></u>	<u><u>163,371</u></u>
Reconciliation of net income (expenditure to net cash flow from operating activities)		
	2022	2021
	£	£
Net income (expenditure) for the year	66,669	(137,203)
Adjustments for:		
Depreciation	13,383	8,237
Interest and income from investments	(11,009)	(12,008)
Interest costs	474	-
Impairment of investments	-	25
	<u>69,517</u>	<u>(140,950)</u>
Decrease / (increase) in stock	5,527	(5,595)
(Increase) / decrease in trade and other debtors	(7,297)	94,584
Increase / (decrease) in trade and other creditors	<u>(177,323)</u>	<u>88,274</u>
Cash (used in)/generated by operations	<u><u>(109,576)</u></u>	<u><u>36,314</u></u>

The movements in net debt are shown in note 24 to the financial statements.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements

Year ended 30 April 2022

1. Accounting policies

General Information

Age Concern Slough and Berkshire East is a charitable company limited by guarantee, registered in England and Wales. The registered and principal office is disclosed on page 2.

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

The charitable company meets the definition of a public benefit entity under FRS 102.

The functional currency of the charitable company and the presentation currency for the charitable company and group is Sterling. This is the currency of the primary economic environment in which the charity operates.

Going Concern

As set out in the Trustees Report, the Covid-19 pandemic was challenging for the charity with the need to provide services to support the elderly whilst enduring a loss of income from the retail operations. Retail trading during the current year has been strong and combined with a notified legacy since the year end, the group is expecting to return to accumulated positive reserves by the next reporting date.

Management have produced forecasts covering the period to 31 December 2023 and based on these figures and the outturn to date, they have a reasonable expectation that the charitable group company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charitable group are set out below:

Basis of consolidation

The group financial statements consolidate the financial statements of Age Concern Slough and Berkshire East and its subsidiary undertaking on a line by line basis for the year ended 30 April 2022.

Transactions and balances between the charitable company and subsidiary have been eliminated from the consolidated financial statements.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy and are recognised in the period to which they relate.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

AGE CONCERN SLOUGH AND BERKSHIRE EAST

(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

1. Accounting policies (continued)

Incoming resources (continued)

Grant income, including Government Grants, whether "capital" or "revenue" grants, is recognised when the charity has entitlement to the funds, any performance conditions are attached to grants have been met, it is probable that the income will be received and the amount can be measured reliably. Legacy income is recognised when the charity is made aware of the funds, and where it is probable that the income will be received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes gifts in kind and charity shop and café expenses;
- Expenditure on charitable activities includes the provision of day care and clubs; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Pension costs

The charitable company has in place a Qualifying Workplace Pension scheme with Aviva and NEST for the benefit of those employees who wish to participate. These are defined contribution benefit schemes and contributions to these schemes are recognised as they are incurred.

Employee benefits

Short term employee benefits, including holiday pay, are recognised as an expense in the period in which they are incurred.

The charity recognises an accrual for accumulated annual leave accrued by employees as a result of services rendered in the current period for which employees can carry forward and use within the next year. The accrual is measured at the salary cost of the respective employee in relation to the period of absence.

Donated services

Gifts in kind are included in these financial statements as income at the full value of the service and the corresponding expense included as resources expended, as set out in more detail in note 2.

Where goods are donated to the group for resale, these are not included in stock but are included in turnover when sold.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

1. Accounting policies (continued)

Operating lease transactions

All amounts paid for goods and services under operating leases are recognised as expenditure over the life of the lease, and are included within expenditure in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are recorded at cost or, where donated, at valuation at the time of acquisition. Depreciation is calculated to write off the book value of each tangible fixed asset over its expected useful economic life as follows:

Computers	-	straight line basis over 3-5 years
Shop fittings	-	straight line basis over 5 years
Furniture & equipment	-	straight line basis over 5 years
Transport	-	25% reducing balance

Judgements and estimates

The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The key estimates include depreciation rates and also certain Retail property related accruals, notably, pending dilapidations costs for recently closed shops.

Stock

Donated goods for sale in the charity shops are not valued for inclusion as stock. Sale proceeds are accounted for as and when the sales occur. Purchased items of stock are valued at the lower of cost and net realisable value.

Investments

Interests in entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

1. Accounting policies (continued)

Creditors and Provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due unless the arrangement constituted a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and have not been designated for other purposes.

Restricted funds comprise funds that must be used for a specific purpose.

2. Donations and Legacies

	Unrestricted funds	Restricted funds	Total Year 2022	Total Year 2021
	£	£	£	£
Voluntary income				
Donations, legacies and similar income	<u>24,956</u>	<u>124,651</u>	<u>149,607</u>	<u>22,989</u>

Legacies receivable in the period amounted to £67,687 (2021: £Nil).

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2022

3. Charitable Activities

	Unrestricted funds	Restricted funds	Total Year 2022	Total Year 2021
	£	£	£	£
Grants receivable (see below)	14,920	211,494	226,414	773,350
Users fees	119,320	-	119,320	59,320
	<u>134,240</u>	<u>211,494</u>	<u>345,734</u>	<u>832,670</u>

Grants receivable	(Debtors)/ deferred b/f	Received during year	Debtors/ (deferred) c/f	Total Year 2022	Total Year 2021
	£	£	£	£	£
Frimley Health NHS Foundation Trust	-	120,437	-	120,437	120,437
Royal Borough of Windsor and Maidenhead	(5,500)	101,557	(5,000)	91,057	58,500
Government Grants JRS	-	14,920	-	14,920	331,673
Other Government Grants	-	-	-	-	201,699
Sundry	-	-	-	-	11,041
Big Lottery	-	-	-	-	50,000
	<u>(5,500)</u>	<u>236,914</u>	<u>(5,000)</u>	<u>226,414</u>	<u>773,350</u>

4. Other trading activities

	Unrestricted funds	Restricted funds	Total Year 2022	Total Year 2021
	£	£	£	£
Charity shop and café sales	965,174	-	965,174	302,814
Rag income	48,083	-	48,083	-
	<u>1,013,257</u>	<u>-</u>	<u>1,013,257</u>	<u>302,814</u>

5. Investment income

	Unrestricted funds	Restricted funds	Total Year 2022	Total Year 2021
	£	£	£	£
Bank interest	9	-	9	8
Gain on investment	5,162	-	5,162	-
Rental income	11,000	-	11,000	12,000
	<u>16,171</u>	<u>-</u>	<u>16,171</u>	<u>12,008</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2022

6. Charitable activities and costs of generating voluntary income

	Unrestricted funds	Restricted funds	Total Year 2022	Total Year 2021
	£	£	£	£
Fundraising Trading (Shops)	856,170	-	856,170	719,279
Home Visiting / Shopping / Dom Care	155,931	-	155,931	159,932
Day Care Centres and transport	8,319	72,687	81,006	6,844
Home from Hospital	25,606	120,437	146,043	143,082
Food and Fitness Clubs	6,601	37,277	43,878	49,894
Overhead employment and other costs	61,873	-	61,873	84,218
RBWM Information and Advocacy (I&A)	6,191	31,000	37,191	44,682
Community Volunteering and Befriending	17,757	-	17,757	56,524
Auditor's remuneration:				
Audit fees: Charity	11,550	-	11,550	8,283
Audit fees: Subsidiary	5,800	-	5,800	4,352
Non-audit fees: group	30,573	-	30,573	30,923
	<u>1,186,371</u>	<u>261,401</u>	<u>1,447,772</u>	<u>1,318,012</u>
Represented by:				
Charitable activities (see note 7)	330,201	261,401	591,602	598,733
Costs of generating voluntary income (see note 7)	<u>856,170</u>	<u>-</u>	<u>856,170</u>	<u>719,279</u>
	<u><u>1,186,371</u></u>	<u><u>261,401</u></u>	<u><u>1,447,772</u></u>	<u><u>1,318,012</u></u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

7. Total resources expended	Staff costs	Depreciation	Other costs	Total Year 2022	Total Year 2021
	£	£	£	£	£
Charitable activities	393,935	6,775	190,892	591,602	598,733
Fundraising trading: costs of goods sold and other costs	410,789	6,608	438,771	856,170	719,279
	<u>804,724</u>	<u>13,383</u>	<u>629,663</u>	<u>1,447,772</u>	<u>1,318,012</u>
Depreciation				<u>13,383</u>	<u>8,237</u>
Other costs					
Premises				344,610	273,084
Consumables and materials				46,697	27,548
Travel and transport				19,753	11,445
Professional fees (excluding Audit and accountancy)				70,590	105,432
Catering and activities				806	372
Telephone and fax				10,030	17,424
Audit and accountancy				47,922	43,558
IT expenses				16,680	12,461
Printing, postage and stationery				11,041	10,455
Miscellaneous expenses				61,534	52,705
				<u>629,663</u>	<u>554,484</u>
Staff costs					
Wages and salaries				763,120	723,969
Social Security costs				34,124	23,419
Pension costs				7,480	7,902
				<u>804,724</u>	<u>755,290</u>

One employees earned over £60,000 in the period (2021: No employees)

The approximate average number of staff, by headcount, for the year, amounted to 35 (2021:27) in the charity and 38 (2021:47) in Handy help Limited

Staff costs include two non-contractual payments totalling £nil (2021: £nil).

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2022

8. Net expenditure for the year

Net expenditure is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets	13,383	8,237
Operating lease rentals	10,116	14,240
Auditors remuneration		
Audit fees: Charity	11,550	8,283
Audit fees: Subsidiary	5,800	4,352
Non-audit fees: group	30,573	30,923

9. Trustees' and key management personnel remuneration and expenses

The Trustees consider the key management of the charitable company to be themselves and the Chief Executive Officer. Total remuneration and benefits paid to key management during the year were as follows:

	2022	2021
	No of	No of
	Trustees'	Trustees'
	and KMP	and KMP
£60,000 - £70,000	1	-
£30,000 - £40,000	-	1

No remuneration was paid to any Trustee in 2022 or 2021. Expenses of £100 were reimbursed in respect of travel and other costs incurred (2021: £Nil).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

10. Tangible fixed assets
(a) Group

	Shop fittings £	Furniture & equipment £	Computers £	Total £
Cost				
At 1 May 2021	80,061	16,882	123,639	220,582
Additions	-	6,557	5,003	11,560
Disposals	-	-	-	-
At 30 April 2022	80,061	23,439	128,642	232,142
Depreciation				
At 1 May 2021	80,041	14,492	110,396	204,929
Charge for the year	10	6,624	6,749	13,383
Eliminated on disposal	-	-	-	-
At 30 April 2022	80,051	21,116	117,145	218,312
Net Book Value				
At 30 April 2022	10	2,323	11,497	13,830
At 30 April 2021	<u>20</u>	<u>2,390</u>	<u>13,243</u>	<u>15,653</u>

(b) Company

	Shop fittings £	Furniture & Equipment £	Computers £	Total £
Cost				
At 1 May 2021	80,061	5,154	102,931	188,146
Additions	-	6,557	4,238	10,795
Disposals	-	-	-	-
At 30 April 2022	80,061	11,711	107,169	198,941
Depreciation				
At 1 May 2021	80,041	4,820	100,705	185,566
Charge for the year	10	4,568	2,204	6,782
Eliminated on disposal	-	-	-	-
At 30 April 2022	80,051	9,388	102,909	192,348
Net Book Value				
At 30 April 2022	10	2,323	4,260	6,593
At 30 April 2021	<u>20</u>	<u>334</u>	<u>2,226</u>	<u>2,580</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2022

11. Investments

Investment in Group undertakings

	2022	2021
	£	£
Company		
Handy Help Limited	1	1
	<u>1</u>	<u>1</u>
	<u><u>1</u></u>	<u><u>1</u></u>

Name of undertaking	Country of incorporation	Description of shares	Proportion of nominal value of issued shares held by Company
Handy Help Limited (company number: 06444328)	England	Ordinary	100%

The results of Handy Help Limited consolidated within these financial statements are as follows:

	2022	2021
	£	£
Sales	1,070,329	302,814
Other operating income	30,698	408,130
Cost of sales	(743,607)	(719,279)
Expenses	(143,212)	(32,002)
Interest	(474)	-
Taxation	(10,328)	10,328
Profit/(Loss) for the year	<u>203,406</u>	<u>(30,009)</u>

	30 April 2022	30 April 2021
	£	£
Assets	301,853	220,241
Liabilities	(129,201)	(250,995)
	<u>172,653</u>	<u>(30,754)</u>

Share capital	1	1
Reserves	172,651	(30,755)
	<u>172,652</u>	<u>(30,754)</u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

12. Debtors

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	64,093	19,992	20,893	4,303
Prepayments	42,974	54,155	4,067	14,533
VAT	10,787	13,714	1,094	3,911
Other debtors	17,811	30,179	7,712	30,246
Amount due from subsidiary	-	-	-	121,686
Deferred tax	-	10,328	-	-
	135,665	128,368	33,766	174,679

13. Creditors: amounts falling due within one year

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Other Loans	6,709	8,547	6,709	8,547
Bank loans	5,444	8,706	-	-
Trade creditors	65,649	191,085	33,124	147,404
Grants received in advance and deferred Income	10,167	12,917	10,167	12,917
Other creditors	13,729	28,491	13,229	28,491
Taxes and social security	41,169	97,084	41,169	97,084
Accruals	88,528	66,987	41,378	33,859
Amounts due to subsidiary	-	-	159,234	-
	231,395	413,817	305,010	328,303

14. Deferred income

(a) Group and Company	2022	2021
	£	£
Balance at 1 May 2021	12,917	20,107
Income released	(12,917)	(20,107)
Income deferred in the period	10,167	12,917
Balance at 30 April 2022	10,167	12,917

Deferred income comprises grant income for the 2022-23 financial year received advance.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2022

15. Creditors: amounts falling due after one year

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Other Loans	-	7,124	-	7,124
Bank loans	42,083	41,294	-	-
	<u>42,083</u>	<u>48,418</u>	<u>-</u>	<u>7,124</u>

Other loans are unsecured and are repayable over three years. The interest rate charged is 12%. Bank loans are unsecured and are repayable over nine years. The interest rate charged is 2.5%.

	2022	2021
	£	£
Amounts due within one year	13,026	17,253
Amounts due within 1 – 2 years	5,652	16,851
Amounts due within 2 – 5 years	17,828	30,682
Amounts due greater than 5 years	13,617	885
	<u>50,123</u>	<u>65,671</u>

16. General funds

(a) Group

	2022	2021
	£	£
Balance at 1 May 2021	(135,572)	1,631
Surplus/(deficit) for the period	66,669	(132,244)
Transfer from restricted funds	-	(4,959)
Balance at 30 April 2022	<u>(68,903)</u>	<u>(135,572)</u>

(b) Company

	2022	2021
	£	£
Balance at 1 May 2021	(104,819)	2,376
Surplus/(deficit) for the period	(136,739)	(102,235)
Transfer from restricted funds	-	(4,959)
Balance at 30 April 2022	<u>(241,558)</u>	<u>(104,819)</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2022

17. Restricted funds	Balance 1 May 2021	Incoming funds	Outgoing funds/ transfers	Balance 30 April 2022
Group and company	£	£	£	£
Food and Fitness Clubs	-	37,277	(37,277)	-
Wexham Home from Hospital	-	120,437	(120,437)	-
RBWM Advocacy	-	31,000	(31,000)	-
Day Care Centre and Transport	-	72,687	(72,687)	-
	<u>-</u>	<u>261,401</u>	<u>(261,401)</u>	<u>-</u>

The Food and Fitness Clubs provide nutritional meals, exercise classes, activities and a chance for people to socialise locally at venues in and around Slough.

Our Wexham Home from Hospital team provides accompanied transport home for discharged patients. They then provide practical and emotional support, when required, to help with independent living and rehabilitation and prevent their clients from being readmitted to hospital.

RBWM advocacy provides community and residential advocacy within the Borough of Windsor and Maidenhead, which addresses a wide range of issues covering health, welfare, financial, legal and housing matters.

The Day Care Centre is a purpose-built single level facility, supporting older people and those with physical and mental health needs, providing an enjoyable and therapeutic experience within a safe, caring and secure environment.

There were no amounts within restricted funds that represented net book values of capital items at either year end.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2022

18. Analysis of net assets between funds

Group	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	13,830	-	13,830
Net current assets/(liabilities)	(40,650)	-	(40,650)
Long term creditors	(42,083)	-	(42,083)
	<u>(68,903)</u>	<u>-</u>	<u>(68,903)</u>

Charity	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	6,594	-	6,594
Net current assets/(liabilities)	(248,152)	-	(248,152)
Long term creditors	-	-	-
	<u>(241,558)</u>	<u>-</u>	<u>(241,558)</u>

19. Operating lease commitments

The charitable company's and the group's annual commitments for rental payments under non-cancellable operating leases payable during the year to 30 April 2022 are as follows:

Group and company	2022 Land and Buildings £	2021 Land and Buildings £
Leases expiring:		
Within one year	59,500	198,456
Between one and two years	51,500	78,156
Between two and five years	219,063	106,563
Over five years	97,500	115,500
	<u>427,563</u>	<u>498,675</u>

20. Pension scheme

The normal contributions for the year on defined contribution schemes were £7,480 (2021: £7,902). There were outstanding contributions due at the balance sheet date amounting to £1,462 (2021: £3,240).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

21. Related party transactions

There were no related party transactions within the year.

Exemption has been taken from disclosure of transactions between the charitable company and its wholly owned subsidiary undertaking under Financial Reporting Standard 102.

22. Financial instruments

The carrying amounts of the group's financial instruments are as follows:

	2022	2021
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	64,093	19,992
- Other debtors (note 12)	17,811	30,179
	81,904	50,171
Equity instruments measured at cost less impairment:		
- Fixed asset unlisted investments (note 11)	-	-
	81,904	50,171
<i>Financial liabilities</i>		
Measured at amortised cost		
- Loan (note 15)	54,236	65,672
- Trade creditors (note 13)	65,649	191,085
- Other creditors (note 13)	13,729	28,491
	133,614	285,248

The income, expenses, net gains and net losses attributable the group and charity's financial instruments are summarised as follows:

	2022	2021
	£	£
<i>Income and expense</i>		
Financial assets measured at amortised cost	11,009	12,008
Financial liabilities measured at amortised cost	-	-

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2022

23. Controlling party

The Trustees consider that there is no controlling party.

24. Movements in net debt

	01.05.2021	Cashflow	30.04.2022
	£	£	£
Cash at bank and in hand	163,371	(122,037)	41,334
Loans	(65,038)	10,802	(54,236)
	<u>98,333</u>	<u>(111,235)</u>	<u>(12,902)</u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST

England & Wales - Charity number 1079949

Accounts

Company number: 03892564
Charity number: 1079949

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report and
Consolidated Financial Statements**

For the year ended 30 April 2021

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

YEAR ENDED 30 April 2021

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**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Company information

DIRECTORS AND TRUSTEES

Mr G I Sinclair
Ms P Grevett
Mr N R Cook
Dr C Herman

COMPANY SECRETARY

Tereena Davies

CHIEF EXECUTIVE

Tereena Davies

COMPANY NUMBER

03892564

CHARITY NUMBER

1079949

HANDY HELP LIMITED Company Number: 06444328

Handy Help is a wholly owned subsidiary of ACSABE. Three trustees of the Charity and the Chief Executive of ACSABE are also Directors of Handy Help Limited, which has three additional directors. The Directors of Handy Help Limited are:

Tereena Davies
Nigel Cook
Christopher Herman
Greg Sinclair

REGISTERED OFFICE

551 Fairlie Road
Slough
Berkshire SL1 4PY

BANKERS

NatWest Bank plc
118 High Street
Slough
Berkshire SL1 1JH

AUDITORS

Azets Audit Services
Gladstone House
77-79 High Street
Egham
Surrey TW20 9HY

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021

The Trustees, who are also Directors, have pleasure in presenting their report and the audited financial statements of Age Concern Slough and Berkshire East (“ACSABE” / “the Charity”) and of the Group for the year ended 30 April 2021.

Age Concern Slough and Berkshire East is a charitable company limited by guarantee.
Registered Charity Number: 1079949; Registered Company Number: 03892564.

The Trustees who served during the year were:

P Grevett
G Sinclair
C Herman
N Cook

Public Benefit statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning future activities. Examples of how our work benefits local people are included in our Statement of Activities.

INTRODUCTION

Age Concern Slough & Berkshire East exists to benefit older people and vulnerable adults across Slough and East Berkshire and surrounding areas. Its activities over 2020/21 are further detailed within this document. These activities have been sustained against a background of declining public funds but also during the midst of the Covid Pandemic in early 2020. The latter has caused unparalleled hardship for the UK Retail industry, where it also saw our charity lose circa 70% of its income from our Retail shops. At that very same time, the charity had to substantially increase its services to the Elderly Community, particularly as the very community the charity serves were the most vulnerable and isolated within the pandemic and the most ‘at risk’. At the very start of the Covid Crisis in 2020, the charity put in place emergency support services for the elderly which they were able to roll out on day 1 of ‘Lockdown’ and which it continued to operate for several months.

The restructuring and cuts achieved in late 2019/20 continued to benefit the charity, and it enabled the charity to survive the pandemic. A minimum number of staff were made redundant. Significant improvements were made to update IT and communications systems in early 2020, thus ensuring that management and the wider team could work effectively from home and be accessible by direct phone access and email for the elderly population we serve. The charity’s front-line staff continued to work both in the community and within the NHS (the latter 7 days a week).

Aside from the financial aspects, the Board supported the CEO in transforming our services during the Pandemic, offering vital and urgent services to the elderly and NHS. The charity was therefore able to focus and provide services to members of the elderly community who were isolated the most, and this was particularly valuable in consideration that so many needed help through a prolonged period of isolation, (many didn’t have family or they lived far away).

Despite this being a difficult financial year, the charity is well placed to recover from this. It is managing its liabilities and is currently on track to show a surplus for the current year and future projections illustrate the charity is back on track post Covid pandemic. It is also fortuitous that the charity has been notified of a sizeable legacy at the end of 2021 which will allow the charity to continue to support the elderly and vulnerable and this significant funding will also aid financial stability.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

Since its incorporation in 1999, the charity has been continuously developing its trading company operations, in order that it can generate independent income to augment the declining proportion of public sector funding. The financial model that the charity has relied on for income over the years has predominantly been based on its charity Retail model. 2019 started with 14 Retail outlets which were not all performing at an optimum level. Despite the significant overheads involved in any Retail funding model, the success of this commercial initiative is vital to the charity surviving, so significant work was undertaken by the new CEO and her new team to turn around the Retail arm of the charity. Whilst they achieved much success with the new structure and new operating model, the Retail arm of the business lost 70% of its income due to being closed for the Pandemic and most of the charity's income was completely cut off as a result.

In early April 2020 the charity decided not to furlough all its staff to conserve funds, but instead decided to reallocate certain staff to ensure the elderly were supported throughout the oncoming crisis (as many of our volunteers were also of a vulnerable age group of over 70, so therefore needed to isolate and were unable to participate).

Keeping on certain staff ensured significant results were achieved both within the community we serve and within the NHS, the latter where we provide "in house" services 7 days a week at local NHS hospital. The latter continued right through the Covid crisis and enabled beds to be freed up. We also provided emergency helplines for the elderly, a Befriending Plus service and we also increased our home support and shopping services. In addition to the latter, the charity also provided and delivered free food deliveries, where we provided 160 boxes a week of food essentials and home cooked cakes over many months.

OBJECTIVES OF THE CHARITY

ACSABE is an independent charity which exists mainly to benefit and promote the relief of older people in Slough and around the East Berkshire area. ACSABE is a company limited by guarantee whose governing document is the Memorandum and the Articles of Association. Every member of the charitable company undertakes to contribute to it a sum not exceeding one pound in the event of it being wound up while they are members, or within one year after they cease to be members.

The objects of the Charity are:

"To promote the relief of those in need, by reason of youth, age, ill-health, disability or financial hardship in Berkshire, Buckinghamshire and the UK, primarily but not exclusively the needs of older people".

Handy Help Limited is a limited company (Registered Company Number: 06444328) and a wholly owned subsidiary of Age Concern Slough and Berkshire East. Where a taxable profit is made by the subsidiary, this is gifted to the charity. An inter-company agreement was signed between ACSABE and Handy Help in September 2014. This facilitates reporting and coordination of services across the parent charity and its subsidiary.

GOVERNANCE & MANAGEMENT

Within ACSABE the Trustees are also Directors. The Board of Trustees/Directors oversees the strategic management and administration of the company, consistent with both charity and company law. The role involves governance, stewardship, strategic and financial decision-making to ensure that the governing document and objectives of the organisation are adhered to and that funds held in trust are used only for specifically stated purposes and objectives. The skills and experience brought by the Board are crucial to the success of the charity and its commercial arm.

The Board meet regularly on at least four scheduled dates over the year to review reports on progress towards strategic priorities, governance matters and financial control.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

Day to day management is exercised through executive management meetings overseen by the Chief Executive Officer (CEO). A comprehensive set of financial controls are in place across the organisation. The Senior Leadership Team (SLT) usually meet weekly during the year to ensure business continuity, clear policy and decision making across the organisation and maintenance of quality control. Our policies are reviewed systematically both internally and externally by our HR legal advisor. Due to the Pandemic meetings were done via Microsoft Teams meetings or conference call. More often, the team would meet when we had to be at our various sites doing necessary upgrades and refurbishments. We also had to be on site at our various locations during the Pandemic to hand out PPE and test kits to our front-line staff

During the year, three Trustees of the charity acted as Directors of the subsidiary company, Handy Help Limited, which also has one independent Director. In addition, the CEO of the charity is the Managing Director of the subsidiary. Board meetings are held independently of the ACSABE Board meetings on at least five scheduled dates throughout the year, to review the progress of the company and to take it forward. These meetings receive financial and business monitoring information from the parent company to assist in forward planning.

Fundraising Standards Information

- The charity employs a professional fundraiser to raise funds via grant-making bodies, such as trusts and foundations.
- Applications are made following the guidance set out by each individual funder, and although we are not registered with the Fundraising Regulator, we do follow their Code of Fundraising Practice standard 13 which sets out guidance for raising funds from grant-making bodies (including trusts and foundations).
- We have not breached any of the conditions set out in the above standard.
- Trust and Foundation applications are closely monitored by the senior management of the charity to ensure standards are maintained and all grants are used for the intended purpose of the funder.
- We have not received any complaints in relation to our fundraising activities.
- As a charity supporting the elderly, we are aware of our obligations to protect the vulnerable and we do not make direct approaches to individual members of the public for the purpose of raising funds.

RISK MANAGEMENT

The Trustees are responsible for the identification and management of risk. A corporate risk register is maintained highlighting key actual and potential risks to both ACSABE and Handy Help. This is reviewed monthly by the CEO and provided to the Trustees for review as a standing item at each Board meeting. The Trustees take all appropriate actions to monitor, manage and mitigate risks.

Financial Risk

As grant funding continues to recede in the current economic climate, the charity and its subsidiary Handy Help Limited, are reliant on commercial revenue generated by its retail business to fund a large proportion of its activities and we must expect there will be times, for various reasons, when income may fall. This could pose a challenge to the charity in funding its charitable services in the short to medium term. We manage this risk by adopting a stringent monitoring process and taking a dispassionate view regarding closure of underperforming retail units.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

Reputation

Due to the fields of activity in which the charity operates and its trading enterprises, there is a risk that the charity could suffer serious reputational damage as a consequence of the actions of its staff, volunteers, trustees or its wider interests, such as campaigning. This risk is managed by ensuring that we have clear policies and multi-level authorisation procedures for any communications, adhere to recognised quality standards and ensure that good governance arrangements are in place (e.g., declarations of interest and governance policies) to ensure all relevant legal, statutory and regulatory compliance is adhered to.

Organisational effectiveness

There is a risk that we could fail to realise our targets and not make the desired impact our work is trying to achieve. This could result in the loss of service contracts or grants. We operate comprehensive monitoring arrangements that include evaluating our performance against both quantitative and qualitative key performance indicators, including client surveys (that includes feedback from clients, their families and carers) and quality assurance.

Safeguarding and Compliance

Our charity work brings us into contact with many vulnerable older people, and therefore there is a risk that an older person receiving a service from the charity, or one of our staff or volunteers, could suffer some form of abuse or harm. This risk is managed through the implementation of a robust and effective safeguarding regime that includes multi-level scrutiny including to Board level. We ensure we adhere to or adopt any necessary compliance that we are legally obliged to meet or that our partners or contractors request.

So that we could ensure the highest standards for the elderly during the crisis, we took on a trained community Nurse as our Head of Elderly care in 2021, thus ensuring we improved our safeguarding and compliance provision. We also had to change all our furniture at our Old Windsor site so that it was 'wipe down' and therefore fully Covid compliant.

During the crisis, we also had to train our Retail staff on Covid procedures and compliance, and the charity spent significant amounts on PPE for all our staff.

ACTIVITIES & PROGRESS TO STRATEGIC OBJECTIVES

ACSABE is an independent locally based charity which works in partnership with some local agencies, statutory bodies, organisations and charities. Whilst grant funding and statutory body contracts form a very small part of its income profile, it does not rely exclusively on funding from statutory sources. The charity has developed a successful financial model over several years where it receives circa 80% of its income from the commercial business, which includes retail shops and chargeable services.

These commercial activities are operated through its wholly owned subsidiary, Handy Help Limited. In addition to affording ACSABE greater financial security, they enable the charity to add value to funded services and develop and operate new services that are essential to local older people. This approach has allowed us to develop services for our elderly clients, as well as subsidise a range of services within the local communities and within the NHS.

ACSABE holds an annual joint Board/Senior Management Strategy Day, but due to the Pandemic and lockdown, these were not achieved in 20/21. When the Board were able to meet, they reported a new strategy to support the more vulnerable of the elderly who needed essential support at home due to the Covid Crisis.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the trustees (incorporating the report of the directors) for the period ended 30 April 2021 (continued)

Recruitment of new Trustees: Trustee recruitment has been facilitated either through various recognised channels. The Pandemic did put up a barrier to recruit new Trustees, however this is now back on track and we are in the process of recruiting a new Trustee with an NHS background.

Staff and volunteer Award and Incentive Schemes: The quarterly and annual “Star Awards” programme was replaced in the challenging climate of the Pandemic. The charity has now put in place monthly awards for its volunteers and staff which we feel provides more immediate appreciation of them going the extra mile, and we can as a result provide more staff with rewards on a more regular basis. Our new awards scheme covers all staff and aspects of our work.

Key management remuneration: The remuneration of the Senior Management Team is reviewed, although not necessarily increased by the Board on an annual basis. Any increases are determined by a comparison to organisations of a similar type and size and are dependent on market rates for comparable roles and the financial position of the charity at that time. The former senior management team received a pay rise in 2019 and the Board plans to review a rise to start in 2022 for the current senior managers.

Recognition of the role of volunteers; ACSABE supports, develops and offers opportunities to its volunteers across the organisation both to support paid staff and to aid the delivery of essential services. Their contribution is essential to the quality and range of services we can offer, and we are indebted to them for their significant contributions without which the charity could not operate such a wide remit. Most of our volunteers are over 70, and due to the Covid Crisis, it was understandable that many of those self- isolated prior to the end of this financial year. ACSABE supported them within their isolation as well as included them in our provision of support helplines and weekly food boxes delivered to their homes. The charity has recently taken on a part time HR administrator and part of her role will be to oversee recruitment of new volunteers and ensure volunteer records are kept accordingly.

Providing Quality Services

As statutory provision for older people’s services diminishes and the Covid Pandemic brought a new urgency for care for the elderly. ACSABE continued to evolve its services to meet the needs of older and vulnerable people in Slough, East Berkshire and South Buckinghamshire.

In this year the Charity has:

- Delivered different charitable services to a client base in excess of over 6,500
- In partnership with the Royal Borough of Windsor and Maidenhead (RBWM), continued to develop their Advocacy, Information and Advice service (please see case studies)
- Delivered a successful new Befriending/Befriending Plus and Signposting Service with the help of a set up grant from the Lottery (please see case studies)
- Cooked and Delivered 4,320 successful emergency food delivery services to the elderly
- Delivered a successful telephone emergency helpline service which helped circa 250 people weekly
- Improved on and subsidised our range of day care facilities
- Our Home from Hospital service (in house services provided at Wexham Park Hospital), provided ward assessments and took home and re-enabled clients with interactions of circa **1,715** following discharges from hospital (please see case studies)
- Developed work with Prescribers networks, Carers and Advocacy organisations across Berkshire, to help those who are most vulnerable.
- Generated a total of £929,003 consolidated unrestricted income to continue to support our activities, including Day Centres, Befriending Plus Services, and subsidising our home from hospital service and advocacy services in our wider communities.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

Befriending Plus Service (Telephone and face to face)

Case Study 1

J speaks to Mrs H once a week. Initially J identified Mrs H as in need of some company when she took Mrs H home from Hospital. Mrs H has no close family nearby and her daughter who lived next door had sadly died. Mrs H has a granddaughter who lives a long distance away and visits from time to time. When Mrs H's granddaughter cannot visit, J calls more frequently. They have been speaking to each other for just over one year and have built a strong friendship. Mrs H often confides in J, informing her of matters that she would not burden her family with. Mrs H talks a lot about death and dying. She worries about what will happen with her personal possessions. J tries to reassure her, telling her not to worry and offering a practical solution to these issues. This appears to have alleviated Mrs H's concerns.

Case Study 2

Mr. T was diagnosed with multiple sclerosis 15 years ago. He is wheelchair bound and has carers visiting him four times a day to assist with his requirements. His wife was exhausted from looking after him and they are now separated. He feels very isolated and alone and has not left his home for several years. He needs a hoist to lift him in and out of bed and another hoist for use in his bathroom. When he first contacted Age Concern in January 2021, he was feeling very depressed and was introduced to N, who has now formed an excellent relationship with him over their shared passion for music and other similar interests. Mr. T. was once involved in music and shares many fond memories of his years in the music industry. He looks forward to receiving a phone call from N each week which has helped with his mental wellbeing. He values their friendship greatly.

Case Study 3

Mrs. G is an 85-year-old who lives on her own after her husband passed away 6 years ago. She has had a hip replacement operation and suffers from arthritis and osteoporosis. She needs the aid of a walking frame to move around her home and a chair lift to take her upstairs to the bathroom and bedroom. Mrs. G rang Age Concern last year for some help and advice and was asked if she would like to join our Befriending Service, which she did. She felt very isolated, scared, and depressed during the lockdown, a situation probably caused because she was unable to see her close family, grandchildren and friends. She values our friendship, which has helped her get through a very difficult and challenging time. Just having a weekly conversation with someone who cares, and listens makes her feel better and means the world to her.

Old Windsor Day Centre

Case Study 1

We received a phone call from a lady asking for support with her dad. A home visit was carried out to assess him. It was found that he was suffering from social isolation. He was very shy, and anxious with people he didn't know. He didn't like change. He had sadly lost his wife about 4 years ago and his daughters had been caring for him. Both his daughters had their own children and were working. He was still living in the family home on his own and would constantly call both daughters for reassurance.

He started coming into the Day Centre 3 days a week. We designed a simple form so he could be reminded who dropped him off in the morning and who was going to pick him up. He keeps a diary and would be prompted to record what he had for lunch and what activities he took part in. He was then able to look in his diary and tell his daughters what he had done during the day. This has helped him to become less anxious and has made great relationships with other Day Centre users. He is now able to be more social. He no longer feels the need to constantly call his daughters during the evenings. He now helps others at the Day Centre.

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Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

This was a great relief to his family. His daughters can go about their day knowing their dad is cared for and safe and enjoying his day too.

Case Study 2

A referral was received from a daughter for her mother. The daughter explained that her mother had a form of dementia, and she was not coping. She had to work from home and was finding life difficult as her mother demanded a lot of attention and was verbally aggressive to both the daughter and her son. It was explained to the daughter that she needed to 'live in her mother's shoes', in order for her to understand how and why her mother behaved the way she did.

Following an assessment, it was agreed that we would see how she coped with the Day Centre. It took a few sessions before she settled. Initially, she was unsettled, and wandered around the Day Centre looking for a way out. She would become aggressive and worry that her daughter was not going to return to collect her. Staff gave her a lot of attention and reassurance, eventually she settled into a routine. A short session of meditation was tried on a weekly basis. This helped enormously to calm her down. She now takes part in activities such as singing, painting, drawing and playing games, a particular favourite is draughts. She now attends the Day Centre 3 days a week and her daughter is able to carry on with her work at home.

Case Study 3

Mr. H has a Neurological disease with associated mild cognitive impairment. He attends the Day Centre on a weekly basis. His mobility is poor, and he requires assistance from staff with activities. His wife was exhausted looking after him. She complained that he rarely spoke to her anymore, she felt that his mood was low, and he needed to be out of the house seeing other people. She felt that Lockdown had been very hard for both of them.

Mr. H is a quiet man and since coming into the Day Centre his lovely personality has shone through. His speech can be slow, and he has a smile that can light up a room. He likes to sit at a table and take part in activities. We started to make Christmas decorations and with a little help, he has been able to make one to take home. He feels that even though he has a health issue he can still be useful.

Being at the Day Centre gives much needed respite for his wife. Now she can enjoy the company of her husband again.

Case Study 4

Mrs. C has early onset dementia. She lives with her family and her daughter works from home. Mrs. C was spending most of the day on her own with her daughter working in another room, and her grandchildren at school.

Her daughter arranged for her to come to the Day Centre 3 days a week, in order for her mother to have some company.

Mrs. C has very limited vocabulary. However, she can play simple picture card games and memory games which she likes. She enjoys painting and sewing. Even though her speech is limited, she likes to have newcomers to the Day Centre sit next to her so she can help look after them. We see her now as happy and relaxed with a wonderful personality.

Mrs. C's daughter arranges for her mum to come into the Day Centre in a tracked taxi. This gives her daughter time to get her work done.

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These case studies show that the Day Centre not only focuses on clients but their wider family too. We provide essential care during the day with plenty of drinks, snacks and a meal. We support other members of their family by providing them with someone to talk to.

Advocacy Services

Case Study 1

Overview

Mr A was referred by Social Services with regards to helping him with issues with not been able to manage his benefits, which were stopped as a result of him losing his bank card and closing his account and not been able to inform The DWP of his new account and with him being severely deaf this did not help him.

Actions

Took him to his bank to inform them of him losing his bank card and we opened a new account for him because he was too afraid that his bank details had been leaked to someone.

Outcome

We got his State Pension and two private works pensions reinstated and backdated for the missing payments for two/three months paid into his new bank account.

Conclusion

As a result of our input, he did not get into great financial difficulties and only struggled for two months until we were able to see him.

Case Study 2

Overview

Mr B was referred by Social Services with regards to helping him apply for his state retirement pension, which he had never applied for. He has lived in the UK all his life and even served in the British Army. The reason he had never applied for this was, one, he had sold his house after his divorce and had come into a lot of money and two, he had mental health issues later in his life which prevented him to apply. Once he had exhausted all his money, he was having so many financial issues with paying for his ground rent and his bills.

Actions

We first applied for his National Insurance number and once in place applied for his State Pension & then applied for his Pension Credit to top up his SRP which was low, and I also applied for Attendance Allowance for him and applied for Ground Rent & Council Tax benefit.

Outcome

As a result of helping him I managed to help him get a backdate of State Pension for 19 years which came to just over £34,000 & I also got him Pension Credit to top up his SRP of £135.28 a week and I also got him Ground Rent of £156.00 a month and Council Tax of £74.00 a month and I also got him Attendance Allowance of £89.60 a week which was backdated to Sep 2021 and he got £806.40 and I also got him the

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severe disability premium because he lives alone and gets Attendance Allowance now which gives him an extra £67.30 a week on top of his Pension Credit of £135.28 a week.

Conclusion

As a result, Mr B is able to cope living off his benefits now and not to worry about how would he afford to pay for daily living expenses, he can now even afford to have a cleaner to help him around the home to clean because he is unable to do this anymore himself because he is severely disabled, he told me that I have made a huge difference to his quality of his life, which one cannot put into words what this means to me.

Case Study 3

Overview

I gave a talk to Residents who live in Independent Living Flats in Windsor about how ACSABE can help clients apply for benefits that they could be entitled to and not be aware of and how the extra money that they could get which is not means-tested could help their quality of life by getting extra help with the money that they could get.

Actions

Three clients were all disabled and were all in their 70s & 80s they were not getting Attendance Allowance, which is a benefit for anyone pension age & over who is disabled or struggles with everyday simple living tasks, so we filled in Attendance Allowance for them.

Outcome

As a result of applying, they all managed to get Attendance Allowance at the higher rate which gives them £89.60 a week each to pay for extra care services, like cleaning, shopping, meals on wheels etc.

Conclusion

The residents are now not having to go without and not having to worry about not having enough money to pay for extra help that they need on a daily basis.

Case Study 4

Overview

Mrs B was referred to me by Social Services with regards to her husband who is severely disabled and cannot even walk or stand without help from one his carers who visits four times a day to help and assist him. He does not get any financial help from The DWP because he is from abroad, also help them reinstate Housing Benefit for Mrs B.

Actions

Mrs B Husband won an appeal with The Home Office to give him leave to remain in The UK on humanitarian grounds and as a result of this I was able to apply for Pension Credit for them as a couple now and also apply for Attendance Allowance for him because he is totally unable to do anything for himself, I also sent an email to RBWM Council to apply to get their Housing Benefit reinstated by sending in docs to prove their case has changed with regards to Mr B.

Outcome

As a result of our input Mrs B has had her Housing Benefit reinstated and back dated to when this stopped, which was over three months ago, and they were awarded £2,400 back pay and I also managed to get Mr B Attendance Allowance which was £89.60 a week.

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Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

Conclusion

As a result of our input, they both can manage to pay for their rent and the worry and panic that Mrs B had to face every month when their rent was due has lifted a lot of pressure off her and given her more time to concentrate on her disabled husband.

Home from Hospital

Case Study 1

Mr A had been resident in Australia, and on his return to the UK was placed in a Covid isolation hotel where he suffered a heart attack and was admitted to hospital. On being discharged from hospital he had no support in order to start his new life in the UK. The hospital Social Worker arranged accommodation for him while Age Concern assisted him with opening a bank account, registering with a GP and obtaining his pension and other benefits. Age Concern also provided transport for him to attend his heart related medical appointments. We liaised with our local Age Concern shop to obtain cutlery, dishes, cooking utensils and a bedside lamp as he had no possessions, and his benefits were not yet in place. Mr A is gradually getting his affairs organised and Age Concern call periodically to check on his wellbeing.

Case Study 2

On being admitted to hospital, Mr O in his early 70's was homeless, however, prior to being discharged, the hospital social workers arranged for him to be placed into a local hostel. It was a summer evening when our Home from Hospital assistant, K, was asked to take Mr O to the hostel. K was on the way to the hostel when Mr O requested that she stop at the local church so that he could collect his tent and belongings. He had previously pitched his tent, in which he had been living, in the long grass of the graveyard! K obliged and as she waited behind the church for him to retrieve his tent, she was grateful that it was a light evening. It took some time for him to return to the car, however, when he did return, the importance of recovering these few and apparently only possessions of Mr O's it was clear that this was very important for his wellbeing.

Home Services

Case Study 1

Mr and Mrs C use our Home Cooking Service, having been referred to Age Concern by their son, who lives some distance away. Mrs C is 89 years old with significant health problems impacting on her mobility. F met with them to see how Age Concern could assist. Mrs C said she is in such terrible pain when she has to prepare and cook a meal that she cries and ends up not being able to eat it because of the pain. Mr C had just come out of hospital following a knee operation and was distressed at seeing his wife suffer so much. Arrangements were made for staff member, R, to visit for two hours, Monday-Friday and cook them a nutritious meal of their choosing. Mrs C managed to do her own shopping locally until she suddenly found walking too difficult. This, combined with and significant joint pain, prevented her from shopping. R suggested online shopping, however, having attempted this before and failed, they were reluctant to try again. They accepted R's immediate offer to help with online shopping. With Mr C taking on the IT tasks and Mrs C reading her shopping lists to him, they are now competent on-line shoppers!

Case Study 2

Mrs S is a Cleaning Service User who started using our cleaning service just after her husband was diagnosed with terminal cancer.

She was very wary at first about letting someone take over her cleaning tasks as she has always been extremely house-proud, however, she knew that she could not carry on doing everything while also taking

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

care of her husband. Arrangements were made for staff member, D, to visit for two hours per week. Mrs S was overwhelmed at D's exacting standards and delighted they were similar to hers! D was also fully aware that, in these circumstances, her presence also provided an opportunity to ensure that Mrs S was able to eat, drink and rest properly. Mrs S has telephoned Age Concern several times in order to commend D on her very high standard of housework, her caring nature and for being a wonderful listener!

Case Study 3

Mrs A has been a Cleaning/Shopping/Gardening Service user for 2.5 years. Her family live quite some distance away. Her memory is deteriorating, and her family wanted someone to come and check on her welfare, take her to the local shops and continue the upkeep of her home. Her service package started with just one visit per week from P and due to the success of these visits, this has now increased to four visits per week. P and Mrs A have an excellent service/client relationship, and this has proved to be a great comfort to her family as they know that a trustworthy and reliable person is monitoring Mrs A's welfare and reporting any concerns. Mrs A receives regular gardening visits from S. Age Concern are called upon to take Mrs A to important medical appointments if her family are unable to do so. We have been informed by the family that, *"This is a great service, and we are so happy you are able to support Mum in this way with good people like P and S"*.

Case Study 4

Mr and Mrs M, both in their early 70's, have been clients for just over one year. Mr M suffers with many underlying health conditions and Mrs M is not in good health either.

F had arranged for fortnightly cleaning visits with S and fortnightly gardening with SO.

Every time a member of staff visited; Mrs M would write a note to say how grateful she was. Two examples of this important feedback are:

"Hello F, its Mrs M. Thank you so much for sending S at the later time yesterday to fit in with my covid jab. That timing was perfect for us. As always S did a smashing job and we love having her, she really brightens our day! Thanks again. xx"

"We are both well thank you. Incidentally, SO made a fantastic job of our very neglected and overgrown lawns last week, they look amazing. We agreed with him that we shall book him again to keep the lawns under control and to help with some other jobs we need doing. But we are so very thankful to you and your team, can't imagine how we managed without you. Thank you. x"

Mrs M cancelled the cleaning for one week as she was feeling unwell. F received a call the following week from Mr M who explained that Mrs M had died. Some may say that in our profession these events are to be expected, however, it does not make human suffering and death less sad for those involved and our team are always invited to funerals, and we attend.

Future plans of the Charity

Whilst the charity has been hampered by a few significant factors in the last 18 months, including the continuing high rental costs of its Head Office, as well as losing 70% of our income during the Covid Pandemic and despite those challenges, we have been successful in honouring the payment plans to meet the charity's historic liabilities as well as increasing our services to the elderly. In December 2021 the charity was successful in achieving an exit from the expensive lease of our Head Office and moving to cheaper and far more suitable and sustainable offices. This move will positively affect the charity's financial standing going forward and we have achieved wonderful new offices which are far more accessible for the elderly.

The charity increased its community activity during the Pandemic, and we have taken the decision to continue with that vital and important work via our Home Services, Befriending Plus service and our cross-

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

referral service. The Trustees are also supportive of continuing with our support of the NHS with our home from hospital service and the charity heavily subsidise this 7 day a week hospital service from the charity's own funds. We also continue to grow our Befriending plus service and our volunteer base to support this important service.

Mid 2021 the charity employed a new Head of Care with community nursing background which the charity felt was important to assess elderly clients, but to also ensure that our Day Centres had the most stringent Covid compliant procedures going forward. We have invested £24K at our Old Windsor Day Centre to refurbish it and bring it up to date, but we also ensured furniture was Covid compliant and wipe down. As a result of our commitment to investing in our Old Windsor Day Centre, we also invested in improving our safeguarding, and a recent public consultation on RBWM Day Centres, named our charity as being suitable to receive referrals from RBWM going forward.

All our services are either funded in full or subsidised by the charity, all of which relies heavily on our Retail funding model. Our CEO takes a proactive lead on retail, and as of December 2021 the charity has employed an experienced Operational Head of Retail to support the Retail operational activities. It is expected that the new appointment will help us further develop our retail performance as well as provide focus to help us acquire new retail premises. The strategy is to ensure profitability across the 14 retail shops, increase gift aid, save costs on the duplicating of retail staff, achieve savings on storage by utilising existing premises, cutting costs on the commercial property legal costs, and create savings in relation to waste costs. We are also very grateful to an experienced retailer who has provided his expertise pro-bono in relation to Retail staff performance, and despite not having a head of retail in place for most of 2021, since May 2021 the charity has increased its group gift aid performance in Retail from 19% to 30% in the space of just five months.

After the year end we were delighted to hear that we have been left a legacy and this will provide some financial stability post covid, but it will also allow the charity to be transformative.

In terms of new initiatives, the legacy will help us grow and develop our services to the elderly in the community, and we continue to apply for Grants from Trust and Foundations, particularly for projects to help alleviate social isolation and to increase health and wellbeing. One of the new initiatives that we will be implementing right across the charity is a scratch card initiative and this will be rolled out from December 2021.

The charity continues to further develop its successful:

- Befriending/Befriending Plus Service that has doubled since 2020 by users of the service as well as our volunteers
- Home from Hospital Service has grown circa **38%** since 2019 (circa 1,207 taken home in 2020)
- Home Support Services that have grown 37% since 2020
- Advocacy Services continues to provide a valuable service across the wider community
- Telephone Support Services that have grown 300% since early 2020

We continue our quest to cut costs with and streamlining our services which has included significant savings. We have significantly reduced our senior management costs by reducing our SLT team to 2.5 as opposed to the 5 full time members of staff, the charity had in 2019, thus allowing the charity to put more front-line staff in place to interface directly with the elderly.

Due to the efficiencies put in place by the charity since September 2019, it has allowed the charity to survive the pandemic and honour and serve both its clients and historic financial liabilities.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Report of the Trustees (incorporating the report of the directors) for the year ended 30 April 2021 (continued)

FINANCIAL REPORT

Funding sources

We received funding from Frimley Health NHS Foundation Trust (which part funds our Home from Hospital service), Royal Borough of Windsor and Maidenhead in addition to other smaller grants. Of note, the funding received from Frimley NHS has not increased in 12 years even though operational costs have spiralled during those 12 years and activity increased. The Trustees of the charity support the significant subsidy the charity provides to continue with this important service to support both patients in the community and the NHS.

We also received many donations from friends, supporters and members of the public for which we are extremely grateful. Without their generosity we would not be able to support the older people of Slough and East Berkshire to the extent we are capable.

Loan

The charity applied for and received a bounce back loan payable over a 10-year period.

Consolidated results for the year

Total income was £1,170,481 (2019/20: £1,677,073). Investment of resources to identify and develop new sources of income continues, and it is anticipated that this investment will result in improvements in overall performance in the future.

Retail sales in Handy Help Limited reduced by 71% from £1,035,269 in 2019/20 to £302,814 in 2020/21 as a result of intermittent retail shop closures throughout the year.

Consolidated expenditure in turn reduced by 21% from £1,667,789 in 2019/20 to £1,318,012 in 2020/21 (see notes 7-8 for details). The excess of expenditure over income for the year was £137,203 (2019/20 – excess of income over expenditure was £9,284).

As set out in note 1, the financial position of the charity has improved since the year end and is on target to return to positive accumulated funds by the next financial year. Accordingly the Trustees consider it is appropriate to prepare these financial statements on a going concern basis.

Reserves

The charity's policy, continuously reviewed by the Board, is to set aside reserves sufficient to cover three months costs as an ambition to achieve that level of reserve. The Trustees acknowledge that much work has been done by significantly cutting costs to put us on a better path to achieve this going forward. For the period ended 30 April 2021, this would equate to reserves of approximately £469,000. Group free reserves actually held at 30 April 2021 totalled (£135,571). The Trustees are aware of the need to replenish reserves back to the target levels over the medium term.

advant~Age (Interhelp Limited)

Age Concern Slough & Berkshire East was a one-third shareholder in the above joint venture social enterprise company which began trading in 2011 but ceased trading in 2020 and has been since liquidated.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Report of the Trustees (incorporating the report of the directors)
for the year ended 30 April 2021 (continued)**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees (who are also the directors) to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and group and of the results of the group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP FRS 102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and the group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group and 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.


Auditor appointment

A resolution re-appointing Azets Audit Services will be proposed at the AGM.

Small company provisions

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

This report was approved by the Board of Trustees on 17/1/22 and signed on their behalf by:


**G Sinclair
Trustee**

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East

Opinion

We have audited the financial statements of Age Concern Slough and Berkshire East (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 30 April 2021 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 30 April 2021 and of the group's incoming resources and application of resources, for the period 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company's 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 group's and the charitable parent 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 group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we 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. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Independent auditor's report to the members of Age Concern Slough and Berkshire East (continued)

- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the company through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk 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.

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 auditor's report.

Use of our report

This report is made solely to the charitable parent 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 parent company's members those matters we are required to state to them in an auditor's 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 parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

**Paul Creasey (Senior Statutory Auditor)
For and on behalf of Azets Audit Services
Statutory Auditor & Chartered Accountants
Egham**

17 January 2022

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Year ended 30 April 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds Period 2021 £	Total funds Year 2020 £
Income					
Donations and Legacies	2	21,489	1,500	22,989	22,902
Charitable Activities	3	592,692	239,978	832,670	599,236
Other trading activities	4	302,814	-	302,814	1,024,938
Investments	5	12,008	-	12,008	29,997
Total		<u>929,003</u>	<u>241,478</u>	<u>1,170,481</u>	<u>1,677,073</u>
Resources expended					
Raising funds	6	(719,279)	-	(719,279)	(936,749)
Charitable activities	6	(352,296)	(246,437)	(598,733)	(731,040)
Total	6	<u>(1,071,575)</u>	<u>(246,437)</u>	<u>(1,318,012)</u>	<u>(1,667,789)</u>
Net expenditure and net movement in funds before tax		(142,572)	(4,959)	(147,531)	9,284
Taxation		10,328	-	10,328	-
Net expenditure and net movement in funds after tax		(132,244)	(4,959)	(137,203)	9,284
Transfer between funds		(4,959)	4,959	-	-
Total funds brought forward at 1 May 2020		1,631	-	1,631	(7,653)
Total funds carried forward at 30 April 2021		<u>(135,572)</u>	<u>-</u>	<u>(135,572)</u>	<u>1,631</u>

The net movement in funds for the year included within the financial statements of the charitable company was a deficit of £107,194 (2020: deficit of £22,658).

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated statement of financial activities
(Including an income and expenditure account)

Period ended 30 April 2020

	Note	Unrestricted funds	Restricted funds	Total funds Period 2020	Total funds Year 2019
		£	£	£	£
Income					
Donations and Legacies	2	22,902	-	22,902	138,399
Charitable Activities	3	402,679	196,557	599,236	409,310
Other trading activities	4	1,024,938	-	1,024,938	1,206,610
Investments	5	29,997	-	29,997	22,860
Total		1,480,516	196,557	1,677,073	1,777,179
Resources expended					
Raising funds	6	(936,749)	-	(936,749)	(1,156,122)
Charitable activities	6	(534,483)	(196,557)	(731,040)	(739,457)
Total	6	(1,471,232)	(196,557)	(1,667,789)	1,895,579
Net expenditure and net movement in funds		9,284	-	9,284	(118,400)
Transfer between funds		10,290	(10,290)	-	-
Total funds brought forward at 1 April 2019		(17,943)	10,290	(7,653)	110,747
Total funds carried forward at 30 April 2020		1,631	-	1,631	(7,653)

The net movement in funds for the year included within the financial statements of the charitable company was a deficit of £22,658 (2019: deficit of £312,438).

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated balance sheet

As at 30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10a	15,653	10,981
Investments	11	-	25
		15,653	11,006
Current assets			
Stock		19,272	13,676
Debtors	12	128,368	222,952
Cash at bank and in hand		163,371	85,424
		311,011	322,052
Creditors: amounts falling due within one year	13	(413,817)	(315,673)
Net current (liabilities)/assets		(102,806)	6,379
Total assets less current liabilities		(87,154)	17,385
Creditors: amounts falling due after one year	15	(48,418)	(15,754)
Total net (liabilities)/assets		(135,572)	1,631
Unrestricted funds			
General funds	16a	(135,572)	1,631
Restricted funds	17	-	-
Total funds	18	(135,572)	1,631

These financial statements were approved by the board of Trustees and authorised for issue on 17/1/22 and signed on their behalf.


G Sinclair
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company balance sheet

As at 30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	10b	2,580	3,942
Investments	11	1	26
		<u>2,581</u>	<u>3,968</u>
Current assets			
Debtors	12	174,679	187,765
Cash at bank and in hand		53,348	73,593
		<u>228,027</u>	<u>261,358</u>
Creditors: amounts falling due within one year	13	(328,303)	(247,196)
Net current assets		<u>(100,276)</u>	<u>14,162</u>
Total assets less current liabilities		(97,695)	18,130
Creditors: amounts falling due after one year	15	(7,124)	(15,754)
Total net assets/(liabilities)		<u><u>(104,819)</u></u>	<u><u>2,376</u></u>
Unrestricted funds			
General funds	16b	(104,819)	2,376
Restricted funds	17	-	-
Total funds	18	<u><u>(104,819)</u></u>	<u><u>2,376</u></u>

These financial statements were approved by the board of Trustees and authorised for issue on

17/1/22..... and signed on their behalf.

G Sinclair
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

**Consolidated Statement of Cash Flows
Year ended 30 April 2021**

	2021 £	2020 £
Cash flows from operating activities:		
Net cash generated by/(used in) operating activities	<u>36,314</u>	<u>(46,356)</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	12,008	29,997
Purchase of tangible fixed assets	<u>(12,910)</u>	<u>-</u>
Net cash from investing activities	<u>(902)</u>	<u>29,997</u>
Cash flows from other financing activities		
Advance of new loan	50,000	25,000
Repayments of borrowing	<u>(7,466)</u>	<u>(2,496)</u>
Net cash from financing activities	<u>42,534</u>	<u>22,504</u>
Increase in cash in the period	77,947	6,145
Cash at 1 April 2020	<u>85,424</u>	<u>79,279</u>
Cash at 30 April 2021	<u>163,371</u>	<u>85,424</u>
Reconciliation of net income (expenditure to net cash flow from operating activities)		
	2021	2020
	£	£
Net income (expenditure) for the year	(137,203)	9,284
Adjustments for:		
Depreciation	8,237	5,128
Interest and income from investments	(12,008)	(29,997)
Interest costs	-	814
Impairment of investments	<u>25</u>	<u>-</u>
	(140,950)	(14,771)
Decrease / (increase) in stock	(5,595)	(14,675)
(Increase) / decrease in trade and other debtors	94,584	(106,565)
Increase / (decrease) in trade and other creditors	<u>88,274</u>	<u>60,305</u>
Cash generated by/(used in) operations	<u>36,314</u>	<u>(46,356)</u>

The movements in net debt are shown in note 24 to the financial statements.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements

Year ended 30 April 2021

1. Accounting policies

General Information

Age Concern Slough and Berkshire East is a charitable company limited by guarantee, registered in England and Wales. The registered and principal office is disclosed on page 2.

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS102) and the Companies Act 2006. The financial statements have been prepared under the historic cost convention.

The charitable company meets the definition of a public benefit entity under FRS 102.

The functional currency of the charitable company and the presentation currency for the charitable company and group is Sterling. This is the currency of the primary economic environment in which the charity operates.

Going Concern

As set out in the Trustees Report, the Covid-19 pandemic has been challenging for the charity with the need to provide services to support the elderly whilst enduring a loss of income from the retail operations. Management responded by utilising government grants and securing a Bounceback loan as well as taking other steps to manage its overhead base. Retail trading since the year end has been strong and combined with a notified legacy since the year end, the group is expecting to return to accumulated positive reserves by the next reporting date.

Management have produced forecasts covering the period to 31 January 2023 and based on these figures and the outturn to date they have a reasonable expectation that the charitable group company has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies for the charitable group are set out below:

Basis of consolidation

The group financial statements consolidate the financial statements of Age Concern Slough and Berkshire East and its subsidiary undertaking on a line by line basis for the year ended 30 April 2021.

Transactions and balances between the charitable company and subsidiary have been eliminated from the consolidated financial statements.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy and are recognised in the period to which they relate.

Where income relating to future periods is received in advance, or income relating to past periods is received in arrears, such amounts are held as deferred or accrued income accordingly.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2021

1. Accounting policies (continued)

Incoming resources (continued)

Grant income, including Government Grants, whether “capital” or “revenue” grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to grants have been met, it is probable that the income will be received and the amount can be measured reliably. Legacy income is recognised when the charity is made aware of the funds, and where it is probable that the income will be received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes gifts in kind and charity shop and café expenses;
- Expenditure on charitable activities includes the provision of day care and clubs; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Pension costs

The charitable company has in place a Qualifying Workplace Pension scheme with Aviva and NEST for the benefit of those employees who wish to participate. These are defined contribution benefit schemes and contributions to these schemes are recognised as they are incurred.

Employee benefits

Short term employee benefits, including holiday pay, are recognised as an expense in the period in which they are incurred.

The charity recognises an accrual for accumulated annual leave accrued by employees as a result of services rendered in the current period for which employees can carry forward and use within the next year. The accrual is measured at the salary cost of the respective employee in relation to the period of absence.

Donated services

Gifts in kind are included in these financial statements as income at the full value of the service and the corresponding expense included as resources expended, as set out in more detail in note 2.

Where goods are donated to the group for resale, these are not included in stock but are included in turnover when sold.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2021

1. Accounting policies (continued)

Operating lease transactions

All amounts paid for goods and services under operating leases are recognised as expenditure over the life of the lease, and are included within expenditure in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are recorded at cost or, where donated, at valuation at the time of acquisition. Depreciation is calculated to write off the book value of each tangible fixed asset over its expected useful economic life as follows:

Computers	-	straight line basis over 3-5 years
Shop fittings	-	straight line basis over 5 years
Furniture & equipment	-	straight line basis over 5 years
Transport	-	25% reducing balance

Judgements and estimates

The preparation of the financial statements requires Trustees to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The key judgements include depreciation, and also certain Retail property related accruals, notably, pending dilapidations costs for recently closed shops.

Stock

Donated goods for sale in the charity shops are not valued for inclusion as stock. Sale proceeds are accounted for as and when the sales occur. Purchased items of stock are valued at the lower of cost and net realisable value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are value at the amount prepaid net of any trade discounts.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

Creditors and Provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due unless the arrangement constituted a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest. Other financial liabilities are initially measured fair value net of their transaction costs. They are subsequently measured at amortised cost using the effective interest rate method.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2021

1. Accounting policies (continued)

Fund accounting

General funds are unrestricted funds that are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and have not been designated for other purposes.

Restricted funds comprise funds that must be used for a specific purpose.

2. Donations and Legacies

	Unrestricted funds	Restricted funds	Total Period 2021	Total Year 2020
	£	£	£	£
Donations, legacies and similar income	21,489	1,500	22,989	22,902

Legacies received in the period amounted to £Nil (2020: £Nil).

3. Charitable Activities

	Unrestricted funds	Restricted funds	Total Period 2021	Total Year 2020
	£	£	£	£
Grants receivable (see below)	533,372	239,978	773,350	381,556
Users fees	59,320	-	59,320	217,680
Other charitable income	-	-	-	-
	<u>592,692</u>	<u>239,978</u>	<u>832,670</u>	<u>599,236</u>

Grants receivable	(Debtors)/ deferred b/f	Received during year	Debtors/ (deferred) c/f	Total Period 2021	Total Year 2020
	£	£	£	£	£
Frimley Health NHS Foundation Trust	-	120,437	-	120,437	130,474
Royal Borough of Windsor and Maidenhead	(10,167)	74,167	(5,500)	58,500	66,083
Government Grants JRS	-	331,673	-	331,673	-
Other Government Grants	-	201,699	-	201,699	184,999
Sundry	-	11,041	-	11,041	-
Big Lottery	-	50,000	-	50,000	-
	<u>(10,167)</u>	<u>789,017</u>	<u>(5,500)</u>	<u>773,350</u>	<u>381,556</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2021

	Unrestricted funds	Restricted funds	Total Period 2021	Total Year 2020
	£	£	£	£
4. Other trading activities				
Charity shop and café sales	302,814	-	302,814	1,022,845
Insurance commission	-	-	-	2,093
	<u>302,814</u>	<u>-</u>	<u>302,814</u>	<u>1,024,938</u>
5. Investment income				
Bank interest	8	-	8	52
Rental income	12,000	-	12,000	29,945
	<u>12,008</u>	<u>-</u>	<u>12,008</u>	<u>22,997</u>
6. Charitable activities and costs of generating voluntary income				
	£	£	£	£
Fundraising Trading (Shops)	719,279	-	719,279	936,749
Home Visiting / Shopping / Dom Care	159,932	-	159,932	202,087
Day Care Centres and transport	(656)	17,500	16,844	116,510
Home from Hospital	22,645	120,437	143,082	144,469
Food and Fitness Clubs	22,394	27,500	49,894	123,815
Overhead employment and other costs	84,218	-	84,218	82,358
RBWM Information and Advocacy (I&A)	13,682	31,000	44,682	39,239
Community Volunteering and Befriending	6,524	50,000	56,524	690
Auditor's remuneration:				
Audit fees: Charity	8,283	-	8,283	9,550
Audit fees: Subsidiary	4,352	-	4,352	5,075
Non-audit fees: group	30,923	-	30,923	7,247
	<u>1,071,575</u>	<u>246,437</u>	<u>1,318,012</u>	<u>1,667,789</u>
Represented by:				
Charitable activities (see note 7)	352,296	246,437	598,733	731,040
Costs of generating voluntary income (see note 7)	719,279	-	719,279	936,749
	<u>1,071,575</u>	<u>246,437</u>	<u>1,318,012</u>	<u>1,667,789</u>

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2021

7. Total resources expended	Staff costs	Depreciation	Other costs	Total Period 2021	Total Year 2020
	£	£	£	£	£
Charitable activities	390,940	1,682	206,111	598,733	731,040
Fundraising trading: costs of goods sold and other costs	364,350	6,555	348,375	719,279	936,749
	<u>755,290</u>	<u>8,237</u>	<u>554,485</u>	<u>1,318,012</u>	<u>1,667,789</u>
Depreciation				<u>8,237</u>	<u>5,128</u>
Other costs					
Premises				273,084	438,306
Consumables and materials				27,548	63,881
Travel and transport				11,445	35,819
Professional fees (excluding Audit and accountancy)				105,432	56,801
Catering and activities				372	28,642
Telephone and fax				17,424	14,520
Audit and accountancy				43,558	21,872
IT expenses				12,461	-
Printing, postage and stationery				10,455	11,090
Recruitment and training				-	1,150
Volunteer expenses				-	1,337
General publicity				-	2,357
Miscellaneous expenses				52,705	44,557
				<u>554,485</u>	<u>720,332</u>
Staff costs					
Wages and salaries				723,969	888,967
Social Security costs				23,419	42,684
Pension costs				7,902	10,678
				<u>755,290</u>	<u>924,329</u>

No employees earned over £60,000 in the period (2020: no employees)

The approximate average number of staff, by headcount, for the year, amounted to 27 (2020: 37) in the charity and 47 (2020: 40) in Handy Help Limited.

Staff costs include two non-contractual payments totalling £nil (2020: £3,311).

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2021

8. Net expenditure for the year

Net expenditure is stated after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets	8,237	5,128
Loss on sale of (non-property) tangible fixed assets	-	-
Operating lease rentals	14,240	10,500
Auditors remuneration		
Audit fees: Charity	8,283	9,552
Audit fees: Subsidiary	4,352	5,075
Non-audit fees: group	30,923	7,247

9. Trustees' and key management personnel remuneration and expenses

The Trustees consider the key management of the charitable company to be themselves and the Chief Executive Officer. Total remuneration and benefits paid to key management during the year was £37,800 (2020: £59,722).

No remuneration was paid to any Trustee in 2021 or 2020. No expenses reimbursed in respect of travel and other costs incurred amounted to £Nil (2020: £Nil).

10. Tangible fixed assets

(a) **Group**

	Shop fittings	Transport	Furniture & equipment	Computers	Total
	£	£	£	£	£
Cost					
At 1 May 2020	80,061	12,500	16,882	110,729	220,172
Additions	-	-	-	12,910	12,910
Disposals	-	(12,500)	-	-	(12,500)
At 30 April 2021	80,061	-	16,882	123,639	220,582
Depreciation					
At 1 May 2020	79,956	12,500	10,396	106,339	209,191
Charge for the year	85	-	4,096	4,056	8,237
Eliminated on disposal	-	(12,500)	-	-	(12,500)
At 30 April 2021	80,041	-	14,492	110,395	204,928
Net Book Value					
At 30 April 2021	20	-	2,390	13,243	15,653
At 30 April 2020	105	-	6,486	4,390	10,981

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2021

**10. Tangible fixed assets (continued)
(b) Company**

	Shop fittings £	Transport £	Furniture & equipment £	Computers £	Total £
Cost					
At 1 May 2020	80,062	12,500	5,153	102,526	200,241
Additions	-	-	-	405	405
Disposals	-	(12,500)	-	-	(12,500)
At 30 April 2021	80,062	-	5,153	102,931	188,146
Depreciation					
At 1 May 2020	79,958	12,500	4,635	99,206	196,299
Charge for the year	85	-	183	1,499	1,767
Eliminated on disposal	-	(12,500)	-	-	(12,500)
At 30 April 2021	80,043	-	4,818	100,705	185,566
Net Book Value At 30 April 2021	19	-	335	2,226	2,580
At 30 April 2020	104	-	518	3,320	3,942

11. Investments

Investment in Group undertakings

	2021 £	2020 £
Group		
Interhelp Limited trading as advant~Age (as not consolidated)	-	25
Company		
Handy Help Limited	1	1
Interhelp Limited trading as advant~Age	-	25
	1	26

Name of undertaking	Country of incorporation	Description of shares	Proportion of nominal value of issued shares held by Company
Handy Help Limited	England	Ordinary	100%

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)**

Notes to the financial statements (continued)

Year ended 30 April 2021

11. Investments (continued)

The results of Handy Help Limited consolidated within these financial statements are as follows:

	2021	2020
	£	£
Sales	302,814	1,035,269
Other operating income	408,130	185,000
Cost of sales	(719,279)	(843,822)
Expenses	(32,002)	(344,506)
Taxation	10,328	-
Profit/(Loss) for the year	(30,009)	31,941
	30 April 2021	30 April 2020
	£	£
Assets	220,241	208,340
Liabilities	(250,995)	(209,085)
	(30,754)	(745)
Share capital	1	1
Reserves	(30,755)	(746)
	(30,754)	(745)

12. Debtors

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	19,992	33,575	4,303	27,264
Prepayments	54,155	48,758	14,533	8,621
VAT	13,714	3,213	3,911	-
Other debtors	30,179	13,515	30,246	11,272
Amount due from subsidiary	-	-	121,686	140,608
Accrued income	-	123,893	-	-
Deferred tax	10,328	-	-	-
	128,368	222,952	174,679	187,765

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2021

13. Creditors: amounts falling due within one year

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Other Loans	8,547	7,564	8,547	7,564
Bank loans	8,706	-	-	-
Trade creditors	191,085	106,670	147,404	75,215
Grants received in advance and deferred Income	12,917	20,107	12,917	20,107
Other creditors	28,491	5,098	28,491	4,958
Taxes and social security	97,084	88,926	97,084	88,926
Accruals	66,987	87,308	33,859	50,426
	413,817	315,673	328,303	247,196

14. Deferred income

(a) Group and Company	2021	2020
	£	£
Balance at 1 May 2020	20,107	15,250
Income released	(20,107)	(15,250)
Income deferred in the period	12,917	20,107
Balance at 30 April 2021	12,917	20,107

Deferred income comprises grant income for the 2021-22 financial year received advance.

15. Creditors: amounts falling due after one year

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Other Loans	7,124	15,574	7,124	15,574
Bank loans	41,294	-	-	-
	48,418	15,574	7,124	15,574

Other loans are unsecured and are repayable over three years. The interest rate charged is 12%. Bank loans are unsecured and are repayable over five years. The interest rate charged is 2.5%.

	2021	2020
	£	£
Amounts due within one year	17,253	7,564
Amounts due withing 1 – 2 years	16,851	8,538
Amounts due within 2 – 5 years	30,682	7,216
Amounts due greater than 5 years	885	-
	65,671	23,318

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2021

16. General funds

(a)	Group	2021	2020
		£	£
	Balance at 1 May 2020	1,631	(17,943)
	Surplus (deficit) for the period	(132,244)	9,284
	Transfer from restricted funds	(4,959)	10,290
	Balance at 30 April 2021	(135,572)	1,631
		<u><u> </u></u>	<u><u> </u></u>
(b)	Company	2021	2020
		£	£
	Balance at 1 May 2020	2,376	14,744
	(Deficit)/Surplus for the period	(102,235)	(22,658)
	Transfer from restricted funds	(4,959)	10,290
	Balance at 30 April 2021	(104,819)	2,376
		<u><u> </u></u>	<u><u> </u></u>

17.	Restricted funds	Balance		Balance
		1 May	Incoming	30 April
	Group and company	2020	funds	2021
		£	£	£
	Food and Fitness Clubs	-	27,500	-
	Wexham Home from Hospital	-	120,437	-
	RBWM Advocacy	-	31,000	-
	Befriending	-	50,000	-
	Day Care Centre and Transport	-	17,500	-
		<u> </u>	<u> </u>	<u> </u>
		<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

The Food and Fitness Clubs provide nutritional meals, exercise classes, activities and a chance for people to socialise locally at venues in and around Slough.

Our Wexham Home from Hospital team provides accompanied transport home for discharged patients. They then provide practical and emotional support, when required, to help with independent living and rehabilitation and prevent their clients from being readmitted to hospital.

RBWM advocacy provides community and residential advocacy within the Borough of Windsor and Maidenhead, which addresses a wide range of issues covering health, welfare, financial, legal and housing matters.

**AGE CONCERN SLOUGH AND BERKSHIRE EAST
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Notes to the financial statements (continued)

Year ended 30 April 2021

The Day Care Centre is a purpose-built single level facility, supporting older people and those with physical and mental health needs, providing an enjoyable and therapeutic experience within a safe, caring and secure environment.

There were no amounts within restricted funds that represented net book values of capital items at either year end.

18. Analysis of net assets between funds

Group	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	15,653	-	15,653
Net current assets/(liabilities)	(102,807)	-	(102,807)
Long term creditors	(48,418)	-	(48,418)
	<u>(135,572)</u>	<u>-</u>	<u>(135,572)</u>

Charity	Unrestricted General funds £	Restricted funds £	Total £
Fixed assets	2,581	-	2,581
Net current assets/(liabilities)	(100,276)	-	(100,276)
Long term creditors	(7,124)	-	(7,124)
	<u>(104,819)</u>	<u>-</u>	<u>(104,819)</u>

19. Operating lease commitments

The charitable company's and the group's annual commitments for rental payments under non-cancellable operating leases payable during the year to 30 April 2021 are as follows:

Group and company	2021		2020	
	Land and Buildings £	Other £	Land and Buildings £	Other £
Leases expiring:				
Within one year	198,456	-	215,852	4,044
Between one and two years	78,156	-	188,789	-
Between two and five years	106,563	-	164,718	-
Over five years	115,500	-	133,500	-
	<u>498,675</u>	<u>-</u>	<u>702,859</u>	<u>4,004</u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2021

20. Pension scheme

The normal contributions for the year on defined contribution schemes were £7,902 (2020: £10,678). There were outstanding contributions due at the balance sheet date amounting to £3,240 (2020: £3,510).

21. Related party transactions

There were no related party transactions within the year.

Exemption has been taken from disclosure of transactions between the charitable company and its wholly owned subsidiary undertaking under Financial Reporting Standard 102.

22. Financial instruments

The carrying amounts of the group's financial instruments are as follows:

	2021	2020
	£	£
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
- Trade debtors (note 12)	19,992	35,575
- Other debtors (note 12)	30,179	13,515
	50,171	49,090
Equity instruments measured at cost less impairment:		
- Fixed asset unlisted investments (note 11)	-	25
	50,171	49,115
<i>Financial liabilities</i>		
Measured at amortised cost		
- Loan (note 15)	65,672	23,318
- Trade creditors (note 13)	191,085	106,670
- Other creditors (note 13)	28,491	5,098
	285,248	135,086

The income, expenses, net gains and net losses attributable the group and charity's financial instruments are summarised as follows:

	2021	2020
	£	£
<i>Income and expense</i>		
Financial assets measured at amortised cost	12,008	29,997
Financial liabilities measured at amortised cost	-	814

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2021

23. Controlling party

The Trustees consider that there is no controlling party.

24. Movements in net debt

	1.5.2020 £	Cashflow £	30.4.2021 £
Cash at bank and in hand	85,424	77,947	163,371
Loans	(22,504)	(42,534)	(65,038)
	<u>62,920</u>	<u>35,413</u>	<u>98,333</u>