

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

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AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

YEAR ENDED 30 April 2022

Contents

	Page
Company information	2
Report of the Trustees	3
Independent auditor's report	14
Consolidated statement of financial activities	18
Consolidated balance sheet	20
Company balance sheet	21
Consolidated statement of cash flows	22
Notes to the financial statements	23

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 Avicé

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 Priors
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 Avise (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)

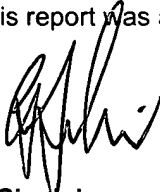
Auditor appointment

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

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)

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 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 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	24,956	124,651	149,607	22,989

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>1,186,371</u>	<u>261,401</u>	<u>1,447,772</u>	<u>1,318,012</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	20	2,390	13,243	15,653

(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	20	334	2,226	2,580

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>

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	-	-
	42,083	48,418	-	7,124

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
	50,123	65,671

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	(68,903)	(135,572)
	(68,903)	(135,572)
(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	(241,558)	(104,819)
	(241,558)	(104,819)

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)	-
		-	261,401	(261,401)	-

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>