

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

Contents

	Page
Company information	2
Report of the Trustees	3
Independent auditor's report	13
Consolidated statement of financial activities	17
Consolidated balance sheet	19
Company balance sheet	20
Consolidated statement of cash flows	21
Notes to the financial statements	22

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

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

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

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

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><u>81,053</u></u>	<u><u>41,335</u></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><u>56,786</u></u>	<u><u>(109,576)</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 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 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 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

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

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

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	No of
	Trustees'	Trustees'
	and KMP	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>

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>
Share capital	1	1
Reserves	207,774	172,651
	<u>207,775</u>	<u>172,652</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 are 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 within 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 1 May 2022	Incoming funds	Outgoing funds/ transfers	Balance 30 April 2023
	Group and company	£	£	£	£
	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).