

Company number: 03892564
Charity number: 1079949

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

**Report and
Consolidated Financial Statements**

For the year ended 30 April 2025

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

YEAR ENDED 30 April 2025

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AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company information

DIRECTORS AND TRUSTEES

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

COMPANY SECRETARY

Ms T Davies

CHIEF EXECUTIVE

Ms T Davies

COMPANY NUMBER

03892564

CHARITY NUMBER

1079949

HANDY HELP LIMITED Company Number: 06444328

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

T Davies
N Cook
D Brind

REGISTERED OFFICE

The Priory
Suite G4
Stomp Road
Burnham
SL1 7LW

BANKERS

NatWest Bank plc
118 High Street
Slough
Berkshire
SL1 1JH

AUDITORS

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST

(Limited by guarantee)

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

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

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

The Trustees who served during the year were:

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

Public Benefit Statement

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

INTRODUCTION

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

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

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

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST

(Limited by guarantee)

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

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

OBJECTIVES OF THE CHARITY

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

The objects of the Charity are:

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

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

GOVERNANCE & MANAGEMENT

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

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

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

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

Fundraising Standards Information

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

RISK MANAGEMENT

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

Financial Risk

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

Reputation

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

Organisational Effectiveness

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

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

Safeguarding and Compliance

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

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

ACTIVITIES & PROGRESS TO STRATEGIC OBJECTIVES

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

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

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

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

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

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

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

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

Providing Quality Services

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

In this year the Charity has:

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

Case Studies across the Charity

Staff & Volunteer Case Studies

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

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

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

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

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

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

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

Home services case studies

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

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

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

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

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

Community Projects

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

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

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

Old Windsor Day Centre

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

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

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

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

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

FUTURE PLANS OF THE CHARITY

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

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

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

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

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

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

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

The Charity continues to further develop its successful:

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

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

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

FINANCIAL REPORT

Funding sources

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

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

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

Loan

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

Consolidated results for the year

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

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

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

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

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

Reserves

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

Insofar as the Trustees are aware:

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

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

Auditor appointment

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

Small company provisions

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

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



N. Cook
Trustee

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

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

Opinion

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

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charitable parent company's affairs as at 30 April 2025 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the charitable parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charitable parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable parent company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable parent company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

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

9 December 2025

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

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

Year ended 30 April 2025

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

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

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

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

Year ended 30 April 2024

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated balance sheet

As at 30 April 2025

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

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

N L Cook

N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Company balance sheet

As at 30 April 2025

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

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



N Cook
Trustee

Company registration number: 03892564

The accompanying notes form part of these financial statements

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Consolidated Statement of Cash Flows
Year ended 30 April 2025

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST

(Limited by guarantee)

Notes to the financial statements

Year ended 30 April 2025

1. Accounting policies

General Information

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

Accounting convention

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

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

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

Going Concern

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

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

Basis of consolidation

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

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

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

Incoming resources

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

1. Accounting policies (continued)

Incoming resources (continued)

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

Resources expended

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

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

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

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

Pension costs

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

Employee benefits

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

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

Donated services

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST (Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

1. Accounting policies (continued)

Operating lease transactions

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

Tangible fixed assets

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

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

Judgements and estimates

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

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

Stock

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

Investments

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

Debtors

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

Cash at bank and in hand

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

1. Accounting policies (continued)

Creditors and Provisions

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

Fund accounting

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

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

2. Donations and Legacies

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

3. Charitable Activities

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

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

4. Other trading activities

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

5. Investment income

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

6. Charitable activities and costs of generating voluntary income

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

7. Total resources expended

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

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

8. Net expenditure for the year

Net expenditure is stated after charging:

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

9. Trustees' and key management personnel remuneration and expenses

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

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

10. Tangible fixed assets

(a) Group

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

(b) Company

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

11. Investments

Investment in Group undertakings

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

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

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

12. Debtors

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

13. Creditors: amounts falling due within one year

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

14. Deferred income

(a) Group and Company

	2025	2024
	£	£
Balance at 1 May 2024	5,000	5,000
Income released	(5,000)	(5,000)
Income deferred in the period	-	5,000
	<u>-</u>	<u>5,000</u>
Balance at 30 April 2025	<u>-</u>	<u>5,000</u>

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

15. Creditors: amounts falling due after one year

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

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

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

16. General funds

(a) Group		2025	2024
		£	£
Balance at 1 May 2024		174,140	22,494
Surplus for the period		35,973	149,300
Transfer from restricted funds		2,346	2,346
Balance at 30 April 2025		212,459	174,140
(b) Company		2025	2024
		£	£
Balance at 1 May 2024		(119,203)	(185,791)
Surplus for the period		58,592	64,242
Transfer from restricted funds		2,346	2,346
Balance at 30 April 2025		(58,265)	(119,203)

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

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

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

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

18. Analysis of net assets between funds

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

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

19. Operating lease commitments

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

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

20. Pension scheme

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

21. Related party transactions

There were no related party transactions within the year.

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

22. Financial instruments

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

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

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

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

AGE CONCERN SLOUGH AND BERKSHIRE EAST
(Limited by guarantee)

Notes to the financial statements (continued)

Year ended 30 April 2025

23. Controlling party

The Trustees consider that there is no controlling party.

24. Movements in net debt

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

25. Post balance sheet events

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

