

**Charity Registration No. 1083242**  
**Company Registration No. 04075099 (England and Wales)**

**AGE CONCERN MANCHESTER  
AND ITS SUBSIDIARIES**

**ANNUAL REPORT AND  
CONSOLIDATED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 MARCH 2022**

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## LEGAL AND ADMINISTRATION

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### Trustees

B. Green BA LLB - Chair  
Dr. S. Lennon BM MSc FRCPsych - Deputy Chair  
R. Zoltie BSc CA - Honorary Treasurer  
C. Fall FRICS  
R. Clarke BA (Hons) Business Law  
K. Cruickshank

### Secretary

S. A. Dervan

### Principal and Registered office

First Floor, 20 St. Ann's Square  
Manchester  
M2 7HG

### Charity number

1083242

### Company number

04075099

### Auditors

Jackson Stephen LLP  
James House  
Stonecross Business Park  
Yew Tree Way Warrington  
Cheshire  
WA3 3JD

### Bankers

The Co-Operative Bank  
1 Balloon Street  
Manchester  
M60 4EP

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 11
Statement of Trustees' responsibilities	12
Independent auditor's report	13 - 16
Consolidated statement of financial activities	17
Group balance sheet	18
Company balance sheet	19
Consolidated statement of cash flows	20
Notes to the financial statements	21 - 35

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30 MARCH 2022**

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The Trustees have pleasure in presenting their annual report, which also contains the requirements of a directors' report under the Companies Act 2006, and the audited financial statements for the year ended 30 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their annual accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)". Legal and administrative details are provided on a separate information page at the front of these financial statements.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Object of the charity**

Age Concern Manchester was formed in 1976 to "promote the relief of elderly people in any manner that now or hereafter may be deemed by law to be charitable in and around the City of Manchester".

#### **Legal status and governing document**

Age Concern Manchester is a charitable company limited by guarantee, charity registration number 1083242. The Charity is governed by the articles and memorandum of association for the incorporated company as last amended on 3 November 2008. The directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. The governing documents instruct the trustees to act in a way to promote the objects of the Charity. The Trustees had no beneficial interest in the charitable company.

#### **Subsidiaries**

Until October 2000 the activities of Age Concern Manchester were undertaken by an unincorporated charity, registration number 504929. That charity is now a subsidiary charity of Age Concern Manchester and has not traded during the year. On 28 May 2012, the Pre-Retirement Association of Greater Manchester (PRAGMA) became a subsidiary charity of Age Concern Manchester, and was renamed as the Planned Retirement Association of Greater Manchester.

The Charity also has an active wholly owned trading subsidiary, Age Concern Manchester (Care) Limited. The group statement of financial activities includes the total income receivable and total expenditure payable by its subsidiary. The Charity also has four wholly owned non-trading subsidiaries; Silver Service Manchester Limited, Age UK Manchester Trading Co. Limited, Age Concern Manchester Trading Co. Ltd and Age UK Manchester.

On 11 March 2014, Age Concern Manchester signed a Brand Partner Agreement with Age UK and from 14 July 2014 adopted the working name of Age UK Manchester. The legal status of Age Concern Manchester, the Charity, remains unchanged.

#### **Trustees**

The Trustees, who are also directors for the purpose of company law, who served during the year were:

B. Green BA LLB - Chair  
Dr. S. Lennon BM MSc FRCPsych - Deputy Chair  
R. Zoltie BSc CA - Honorary Treasurer  
C. Fall FRICS  
R. Clarke BA (Hons) Business Law  
M. Berry BA (Hons) Sociology MA Social Work (Resigned 13<sup>th</sup> December 2021)  
J. Gregory BSocSc Politics (Resigned 13<sup>th</sup> December 2021)  
K Cruickshank (Appointed 21<sup>st</sup> March 2022)

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## **TRUSTEES' REPORT - continued** **FOR THE YEAR ENDED 30 MARCH 2022**

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### **Appointment, induction and training of the Trustees**

Recruitment to the Board of Trustees is normally by invitation to individuals with the relevant skills and experience to strengthen the governance of the organisation. It is usual for potential new trustees to attend one or more meetings at first as observers, and then to be co-opted prior to subsequent election at the Annual General Meeting.

The induction process includes the provision of relevant background written material as well as visits to the organisation's service locations. Training needs are addressed at a preliminary meeting with the Chief Executive, with appropriate arrangements subsequently being made for personalised training to take place.

### **Organisational structure**

The Annual General Meeting of the Charity elects the Trustees and Honorary Officers, appoints Auditors, and considers and adopts the Annual Report and Consolidated Financial Statements for the preceding year's activities. The Board receives regular reports on risk management, on property management, health and safety and on equal opportunities performance.

### **Financial control**

In accordance with company and charity law applicable to charities in England and Wales, the Trustees have financial statements prepared for each financial year based upon proper accounting records which disclose a true and fair view of the state of affairs of the charity on an on-going basis. In preparing those financial statements, the Trustees have approved suitable accounting policies and require them to be applied consistently, making judgements and estimates that are reasonable and prudent. The Trustees, being also responsible for safeguarding the assets of the Charity, have taken reasonable steps for the prevention and detection of fraud and other irregularities.

Once a year, auditors attend the Board's meeting to present the draft annual accounts and to discuss the draft annual reports. Budgets are approved at the beginning of the financial year and monitored throughout the year.

### **Reporting requirements**

At the regular meetings of the Board of Trustees cost centre management accounts are considered, showing income and expenditure against budget, along with statements on cash, and reports on trends in service activity and income generation. Staffing and other management issues are regularly reported to the Board, as well as ideas for developing services and for improving income generation. Reports are presented on policy matters of concern to older people locally, regionally and nationally.

Reporting is by the Chief Executive and other members of the management team who attend meetings and contribute according to the matters on the agenda. So far as possible, the Board's focus is on strategic issues, developing the capacity of the team, the suitability of the buildings in use, the quality of systems and the strength of financial reserves that are for future growth. In this context, from time to time the Trustees and senior managers meet for longer periods for business planning purposes.

### **Risk management**

The Trustees acknowledge their continuing responsibility for identifying the major risks faced by the Charity, keeping those risks under review and taking appropriate steps to manage those risks. The Trustees confirm that they are satisfied that the risk management arrangements in force within the Charity are appropriate and effective and conform to the guidelines issued by the Charity Commission. The annual risk management report (that analyses the major risks faced by the Charity and highlights where mitigating actions are required) has been considered and approved by the Board and is being kept under active review.

## **TRUSTEES' REPORT - continued** **FOR THE YEAR ENDED 30 MARCH 2022**

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### **Delegation**

Subject to their compliance with the above reporting regime, the day to day management of the organisation is delegated to the Chief Executive and Senior Team.

### **Volunteers**

Under normal circumstances, many of our activities depend heavily on the contribution of around 120 unpaid volunteers, to whom Age Concern Manchester remains greatly indebted. At the very minimum, their giving is worth around £500,000 a year to the organisation. During the year under review, we are still building back our volunteer team following the pandemic when volunteer input was badly affected due to the need for some people to shield and also due to the temporary changes we had to make to some services. Many of our volunteers have now returned, and we are encouraged to see that the work we have done in the year under review is helping us to attract new volunteers who want to make a difference in their local communities.

### **AIMS AND OBJECTIVES**

In pursuit of the "relief of elderly people in and around the City of Manchester", the organisation aims not only to provide direct assistance through its own service structure, but also seeks to influence the nature, style, client group and location of services provided by others, particularly the statutory agencies with responsibilities for meeting the needs of Manchester's older people.

In this context, the Trustees committed the Charity to focus on those organisational objectives that would help to ensure that older people in and around Manchester were able to access the range of information, support and care that they needed as individuals, and in the settings where and when such services were needed. In particular, during 2021/22:

Due to the exceptional circumstances faced by older people in the aftermath of the pandemic:

- To support older people and their carers living in Manchester by offering practical help, emotional support and life enhancing opportunities that will help to facilitate a return to normal patterns daily life within local communities. Providing a flexible portfolio of services that can adapt quickly to respond to constantly changing needs, priorities and circumstances and work in a way that is mindful of current best practice to maximise safety and wellbeing of clients, staff and volunteers.

And also:

- To promote the charity's offer of a supportive "relationship for life" to those older people who turn to it for assistance.
  - To promote ageing well, healthy life styles and companionship through events, clubs and activities, using to the full the community facilities currently available to the charity in Openshaw, Brunswick Village and Crossacres whilst continuing to seek out opportunities to extend and strengthen the network, particularly in North Manchester.
  - To deliver CQC registered home care and residential care, including high quality end-of-life care in either setting.
  - To encourage and support the contribution of volunteers to the quality of life of older people, both those who are caring for a specific loved one and otherwise
  - By the fullest possible use of the services listed above and any other practical means available, to assist the efforts of the statutory agencies in seeking to minimise unnecessary days and nights in hospital.
  - To strengthen the resilience of the organisation, particularly with respect to the organisation's financial reserves, quality control systems, the range and quality of property assets, the senior team and succession planning.
  - To recruit to, and thereby strengthen, the Board of Trustees
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**TRUSTEES' REPORT - continued**  
**FOR THE YEAR ENDED 30 MARCH 2022**

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**ACTIVITIES**

**1. Advice and Counselling**

**Advice:**

The Information and Advice Service continued to be a central commitment of Age UK Manchester, accepting referrals from Adult Social Care, Community Mental Health Teams, NHS and Housing Associations. The majority of referrals, however, continued to be from individuals, families or their carers.

During the second year of the pandemic, the service was still carrying out the majority of its sessions over the telephone with a gradual increase in home visits as national restrictions were lifted. The team remained committed to continuing to provide a quality service to older people and their carers in the City of Manchester local authority area, providing information and signposting services as well as casework for those experiencing difficulty with problems relating to Welfare Benefits, Social Care and Housing and non-consumer credit debt.

For the financial year under review the service helped to secure additional benefits for older people and their carers, to the value of over £948k.

Grant funding was again received from the Eon Warm Homes Age UK Partnership to provide Benefit Entitlement Checks and increase awareness of access to benefits to avoid fuel poverty and how to stay warm. In January 2022, additional funding was awarded from Age UK National to run a Scams Awareness Project for those over 50. A full-time additional member of staff was recruited and both one to one and group sessions were started around the community. This helped to promote our services within community groups that had been dormant for the past 18 months.

**Counselling:**

The Counselling Service continued to help substantial numbers of older people into recovery with the help of either a qualified or an in-training volunteer Counsellor delivering one-to-one Counselling sessions, using either person centred or integrated approaches.

The Age UK Manchester Counselling Service (funded by the NHS as part of a mental health contract that also covers day care provision at our day centres in Openshaw and Brunswick Village) has retained its distinctive focus, using the GAD 7 (screening questionnaire for anxiety) and PHQ 9 (screening questionnaire for depression) alongside CORE 10 (Psychological Outcomes Measure). Clients who would be suitable for IAPT compliant therapies were referred into the relevant services provided by other agencies.

In April and May 2021 ninety per cent of counselling sessions were operated using telephone, by March 2022 eighty per cent of counselling sessions were face to face appointments either at Age UK Manchester community buildings or via home visits, particularly for those who are housebound or who find it difficult to travel.

110 clients were supported to explore and understand problems such as stress, anxiety, depression, bereavement, trauma, loneliness and ill health. From April to September 2021 30 referrals were received, and from October 2021 to March 2022 80 referrals were received, 1,137 sessions were provided. Thirty-five per cent of referrals were from Self Help Services referral hub, eighteen per cent were self-referrals, eighteen per cent were NHS referrals, ten per cent were GP referrals, eight per cent were Age UK Manchester referrals and 11 per cent were referrals from relatives or other sources.

On February 1 2022 Age UK Manchester Counselling Service was accepted as an organisational member of BACP (British Association for Counselling and Psychotherapy).

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## **TRUSTEES' REPORT - continued** **FOR THE YEAR ENDED 30 MARCH 2022**

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### **2. Contract Care**

The Home Care and Residential Care services are registered with the Care Quality Commission and are rated "Good". Day Care (monitored and inspected by NHS and Manchester City Council staff) is managed as if it were subject to the CQC regime. During the year under review, a third day care service was established at Brunswick Village. The service has been the subject of an initial inspection by the Care Quality Commission which proved satisfactory.

#### **Residential Care at Holmfield**

During the year under review the pattern of normal life has slowly resumed at Holmfield. The staff team at Holmfield have done everything they can to reassure, support and entertain people while continuing to provide high quality care as things return slowly to normal and visitors have been welcomed back. Staff have given up some of their own time to improve the general environment in the home through redecorating and gardening and through their efforts, Holmfield is a welcoming bright environment where people are happy to live and work.

Recruitment in care settings is challenging since the pandemic and the staff at Holmfield have been exemplary in their approach, showing a commitment to team work and always keeping the safety and wellbeing of the older people who live at Holmfield as their key priority, even at times when they are stretched due to staff sickness etc.

Staff have once again achieved the Platinum status on the Gold Standard Framework for End of Life care and have shared their passion for their work through the "Shining Moments" programme that encourages staff to reflect and focus upon what they enjoy most about their role.

Throughout the year under review, bed occupancy at Holmfield has remained consistently high. We understand this is not the experience of every care home in the city, and it is testament to the efforts and enthusiasm of the staff who make Holmfield such a happy and welcoming environment.

#### **Day Care Services**

In the year under review our Day Care Services have gradually returned to their normal patterns of work.

During the Pandemic, each of our centres had provided vital support to older people and their carers in terms of outreach and emergency response work. This work allowed us to identify some older people who were previously in receipt of no services and a positive and long-lasting outcome of the pandemic has been that, in some cases, we have been able to extend additional ongoing support and advice to these individuals that has made their day to day lives more comfortable for the future.

During the year under review it has become apparent that Day Care Services, now more than ever, have a vital role to play in supporting older people to make new connections and friendships and to resume normal activities. The value of Day Care in terms of providing respite to Carers was also strongly highlighted during the pandemic. Our Day Care services have now gained greater interest and support from commissioners who understand the true value of the service we are able to provide looking to the future, and they also recognise the vital support we gave to local communities when times were at their most challenging.

On 12 April 2021 we opened a new Day Care facility at Brunswick Village. Brunswick Village is a new build Extra Care Facility comprising 60 flats for adults aged 55+. The Day Care service provided at Brunswick village replaces the service previously provided from Mellands Road in Gorton (where the premises we occupied were in a bad state of repair) The opportunity to relocate the service has not only given us better premises for the benefit of our clients but has allowed us to demonstrate the wider value of our presence in the facility (where we also offer Ageing Well , Home Care and operate a shop and Bistro) This work has allowed us to deliver a "demonstration project" that shows how our services are able to work together to provide flexible and holistic support and this in turn has led to wider commissioning opportunities.



**TRUSTEES' REPORT - continued**  
**FOR THE YEAR ENDED 30 MARCH 2022**

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**Home Care Services**

In June 2021 we were contacted by Home Care Commissioners and asked if we would take on a contract to become one of four "Approved Spot Purchase Providers" who would be used to back up the lead providers citywide. This contract has brought with it a significant amount of additional work, particularly for the Home Care team in North Manchester.

A third Registered Home Care Service has been established at Brunswick Village during this year and despite problems with care recruitment, this service is developing satisfactorily and is helping to address the shortage of quality care services in the local area. The service also links in with our other services at this location and allows us to demonstrate our flexible and response approach to care provision.

Problems with payments from Manchester City Council have been worked through, allowing us to make significant progress in speeding up payments and in collecting outstanding debts though we have accepted that this work is likely to be ongoing.

**3. Other Services**

**Ageing Well**

During the year under review our commitment to Ageing Well work has remained strong and focussed.

A diverse range of Ageing Well activities continued during the year under review with face to face Ageing Well groups restarting from April 2021. Well established groups were able to resume and friendships and activities that had been maintained at a distance during the pandemic could once again be shared and fully enjoyed.

We have strengthened our commitment to giving practical opportunities for older people to learn, pass on their skills, socialise, improve their fitness and generally enhance their quality of life.

The focus of all the Ageing Well work is to encourage older people at every opportunity to be ambitious, focussing on what can still be achieved rather than what is no longer possible. Wherever possible the idea is promoted of older people as the experts, able in a very positive way to demonstrate talent, skill and capability. In the year under review it has been more important than ever before that older people have support, friendship and opportunities to be engaged and creative as normal life is resumed.

The 'Out in the City' group has long been recognised nationally as an example of an innovative and valuable service for older people from the lesbian, gay, transgender and bisexual communities in and around Manchester. Membership has grown rapidly since the pandemic, as has local and regional recognition of the group's contribution to the wider LGBT community.

An expansion to the programme of Ageing Well activities delivered from Harpurhey Shop has strengthened our Ageing Well presence in North Manchester.

At Brunswick Village a whole new programme of Ageing Well work has been developed, linking with partner agencies in the local area such as Manchester Museum, Manchester Aquatics Centre and the School of Robotics at Manchester University. Such links allow a really varied and interesting programme of activities that bring enrichment to the lives of the older people who take part in the groups and challenge the traditional image of hobbies and interests enjoyed by people in later life. Well established Ageing Well groups at Crossacres have resumed and are attracting new members who are looking for opportunities to get out and socialise after the long periods of isolation brought about by the Pandemic.

### **TRUSTEES' REPORT - continued** **FOR THE YEAR ENDED 30 MARCH 2022**

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During the year under review a new Walking Football programme has been developed in Wythenshawe and Bicycle Libraries (where group members repair and hire out cycles to the local community) are in the planning stages at Brunswick Village and Crossacres presenting further opportunities for older adults to play an active part in local community life.

#### **Befriending**

In May 2021 we were asked by commissioners if we would pick up a commissioned telephone befriending service for a small number of clients with a Mental Health need. The service had previously been operated by another provider but had been decommissioned with just a few clients remaining in need of support. This work has continued with clients receiving phone calls and face to face support each week. A number of the clients who receive befriending support have also now benefitted from our wider portfolio of services.

#### **Home from Hospital Service**

Following a short notice request from commissioners in late November 2021, Age UK Manchester started to provide Home from Hospital Support on 6 December 2021 as part of the additional services commissioned to address the anticipated Winter Pressures on hospital beds.

Initially the service was provided for patients being discharged from North Manchester General Hospital and Manchester Royal Infirmary and little while later there was a request to extend the service to include patients being discharged from Wythenshawe Hospital.

The service has been staffed as a distinct team with a base at Brunswick Village Extra care Scheme. The office-based service operates between 10am and 6pm 7 days per week including Bank Holidays.

A clear and comprehensive service leaflet was quickly produced to raise awareness amongst the hospital teams of the existence of the service and its remit.

Referrals to the service are made either by email or by telephone with all clients receiving a home visit as soon as possible after discharge to make sure they are settled at home and to address any areas of unmet need.

A high percentage of referrals are received at weekends or in the late afternoon (with an actual arrival time at home for the patient being well after 6:00pm). In order to cover late evening discharges, we have added some input from our home care teams (North, South and Central) to make sure that patients having a late discharge did not have to wait until the following day to have any urgent needs met. In such cases, an experienced Home Care Worker (trusted assessor) makes a visit and ensures that any immediate needs for food, heating, etc. are met. They look out for any obvious and immediate problems that might affect the sustainability of that individual remaining safely at home.

The Home Care Management teams are coordinating any late evening visits and providing back up if required to the Home Care Staff. Patients seen in the late evening are then referred back to the Home from Hospital team the following day for further, fuller assessment and they will then address any ongoing practical or emotional support needs.

On 28 January 2022 we were asked by Commissioners to stand down the discharge support offered to patients from North Manchester General Hospital as Manchester Care and Repair felt that they could manage the entire workload there.

Since then we have concentrated our efforts on Manchester Royal Infirmary and on Wythenshawe Hospital. Commissioners have been complimentary about our approach to Hospital Discharge work which has given us another opportunity to demonstrate what our services can achieve when they work flexibly together. Our retail team have also been involved in this work, supplying essential items to those individuals who are being discharged to temporary accommodation.

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## **TRUSTEES' REPORT - continued** **FOR THE YEAR ENDED 30 MARCH 2022**

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### **PRAGMA**

The Planned Retirement Association of Greater Manchester (PRAGMA) continued to seek out opportunities to develop and deliver its services. There have been some initial inquiries for courses with the lifting of Covid-19 restrictions resulting in a couple of face to face discussions with potential customers. Following the success of the online course in 2021, this has been added the options for course delivery.

In May 2021, we were saddened to hear of the death of Molly Heath. Molly had resigned as Chairman of PRAGMA in 2014, having served as a guiding light for the charity for 23 years.

### **4. Shops**

The Charity benefits enormously from the generosity of donors to our shops and during the year under review our shops have once again re established their presence in local communities after periods of sporadic closures during the pandemic.

With the purchase of a new vehicle in April 2021 for the collection and delivery of donated goods, and the appointment of a new retail manager to oversee the shops in July 2021, shops are now going from strength to strength and it is clear that the rise in the cost of living is causing people to consider shopping in a more sustainable and cost-effective way.

Our shops at Gorton, Withington, Chorlton and Harpurhey bring Age UK Manchester's presence to the heart of local community life.

The Ageing Well work delivered from our shop at Harpurhey adds additional community value to its presence in the Shopping Centre and the small shop established at Brunswick Village, selling groceries and other essential items is valued by the tenants for its convenience.

### **5. Capacity**

The capacity of the Board and the Senior Team was well tested and consolidated during the year under review and efforts were made to recruit new trustees to strengthen the Board.

### **6. Supporters**

During the year under review, whilst facing the challenges presented to older people by the Covid-19 pandemic, we were successful in obtaining grant funding from a range of generous trusts and foundations. This vital financial support enabled us to maintain a resilient and flexible response to the needs of our community's older people and their carers; provided funds to cover income shortfalls due to unforeseen reduced income from charged for services and retail operations; and funded new, essential services to support older people and their carers who found themselves with no one to turn to during the pandemic.

The funders who gave us their support include:

- Age UK Covid-19 Appeal
- Eric Wright Charitable trust
- Richard Bundenberg Trust
- Caf Resilience Fund
- Ecclesiastical Insurance
- Covid Impact Fund
- Catholic Charities Awards
- Forever Manchester
- Age UK Tackling Inequalities Fund

## **TRUSTEES' REPORT - continued** **FOR THE YEAR ENDED 30 MARCH 2022**

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- GM Covid 19 Community Champions Communications Grants
- Wythenshawe Community Housing Group
- Manchester Airport Community Fund
- Manchester Wellbeing Fund
- Our Manchester
- Age UK Walking Football Grant
- Living Well at Home Fund – Winter Grant
- The Sisters of St Joseph of the Apparition
- We Love Manchester
- Charities Trust
- Transport for Greater Manchester – Bike Libraries Funding

There are also countless other individuals, businesses and community groups who supported our efforts to help older people in Manchester with donations of money, time and items to distribute in emergency parcels. This includes:

- Allied Bakeries
- Networking People
- Shepherds Friendly Insurance
- Granddad's Sausages
- Innocent Drinks
- PZ Cussons
- The Hut Group

We thank every individual, business and organisation who supported us. Each and every donation or offer of practical help has made a really significant difference for Manchester's older people and their carers during really challenging times.

### **PUBLIC BENEFIT STATEMENT**

The Trustees are satisfied that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### **FINANCIAL REVIEW**

#### **Review of the financial position during the year ended 30 March 2022**

The results for the year, and the Charity's financial position at the end of the year, are shown in the attached financial statements.

Principal Funding Sources: Income for the year was £4,584,292, a net 10.5% increase on the previous year.

Gifts and grants for the year amounted to £116,849 (2021: £180,727) a decrease of 35.4% on the prior year. £353,062 came from statutory contracts, down from £486,694 in 2020/2021.

Of the remainder, £3,467,759 came from clients' fees and payments (mainly for home care, day care and residential care, and small amounts towards Ageing Well and Advice and Advocacy activities), an increase on the prior year. Most of the rest was trading income from the charity shops, which recovered from the Covid-19 lockdown restriction and stood at £402,536 for the year (2020/2021: £136,678), along with furlough income of £14,518 and other Covid-19 support grants of £366,373.

Principal Expenditure Items: At £4,235,911, expenditure was up 6.7% on the previous year, of which £3,269,530 (77.1%) went on employee costs. Charitable expenditure and its associated support costs constituted 90.4% of total expenditure during the year.

The cost of generating funds (9.6%) consisted almost entirely of charity shop costs.

**TRUSTEES' REPORT - continued**  
**FOR THE YEAR ENDED 30 MARCH 2022**

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**GRANT MAKING POLICY**

Grant making is not a material part of the Charity's activities.

**RESERVES POLICY**

Net assets at the end of the financial period amounted to £1,034,164 equivalent to 24.5% of annual revenue expenditure (17.3% in 2020/21).

Readily accessible unrestricted reserves at the end of the financial period were at a level equivalent to just under thirteen weeks unrestricted expenditure, approximately the three months level that the Board consider to be the minimum target for the organisation. The Board continues to review and prioritise the Charity's operations with a view to achieving a healthier financial position.

**PLANS FOR FUTURE PERIODS**

The performance of our staff teams during the pandemic has been a credit to the organisation and enormous efforts have been made during the year under review to help older people and their carers get back to doing the things they most enjoy.

We have made some successes this year that provide good foundations for the future development of services and we have demonstrated how our range of services can work flexibly together to produce excellent results.

We feel confident that we are able to continue to focus on organisational objectives that will help to ensure that older people and those who care for them in and around Manchester are able to access the range of information, support and care that they need and that we can offer life enhancing opportunities that will contribute to wellbeing, happiness, and healthy ageing.

It is our aim

- To sustain and further develop the Charity's offer of a supportive "relationship for life" to those who turn to it for assistance.
  - To build upon Age UK Manchester's successful work at Brunswick Village and through the provision of joined up, innovative services make a positive difference to the wellbeing of the older people citywide by seeking out opportunities to expand the reach and scope of our work.
  - To make full use of our Day Care facilities as a means of offering flexible support to older people and their carers at a time when there is a particularly high demand for services that offer this sort of opportunity for socialisation, care and support.
  - To continue to promote ageing well, healthy lifestyles and companionship wherever practicable, using to the full the community facilities currently available to the Charity in Openshaw, Brunswick Village, Harpurhey Shop and Crossacres as well as to actively seek out opportunities to extend and strengthen the network and range of our work in local communities across Manchester
  - To work proactively with commissioners and funders to further develop links between our portfolio of services and encourage their use in a flexible and responsive way that promotes the independence and wellbeing of older people and their carers
  - In conjunction with Age UK's National services, to continue to provide easy access to information relating to the concerns of older people and their carers and, for those in need of it, access to trained advisors (particularly relating to the take-up of benefits) and to counselling.
  - To deliver CQC registered home care (now from three locations) and residential care, including high quality end-of-life care in either setting, through the subsidiary company Age Concern Manchester (Care) Limited.
  - To encourage and support the contribution of volunteers to the quality of life of older people and to assist them in a safe and confident return to our services
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**TRUSTEES' REPORT - continued**  
**FOR THE YEAR ENDED 30 MARCH 2022**

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- By the fullest possible use of the services listed above and particularly through Home Care and Home from Hospital Services, to assist the efforts of the statutory agencies in seeking to minimise unnecessary days and nights in hospital by offering a flexible, responsive and person-centred approach, tailored to individual needs and circumstances.
- To further strengthen the resilience of the organisation, particularly with respect to the organisation's financial reserves, quality control systems, the range and quality of property assets, and the senior staff team.
- To support and further strengthen the contribution of the Board of Trustees.

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**AUDITORS**

A resolution to re-appoint Jackson Stephen LLP as auditors will be proposed at the forthcoming Annual General Meeting.

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

Registered office:

First Floor  
20 St Ann's Square  
Manchester  
M1 5FW

Signed by the order of the Trustees



B. Green  
Chairman

Approved by the Trustees on 30 November 2022

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the Group and the incoming resources and application of resources, including the net income or expenditure, of the Group for the year. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and then apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent;
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and the Group and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE CONCERN MANCHESTER

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### Opinion

We have audited the financial statements of Age Concern Manchester for the year ended 30 March 2022 which comprise the consolidated statement of financial activities, the group balance sheet, the company balance sheet, the consolidated statement of cash flows and the 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 the parent charitable company's affairs as at 30 March 2022 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statement 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our 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.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE  
CONCERN MANCHESTER-Continued**

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**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our 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 charitable 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 parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

**Responsibilities of the Trustees**

As explained more fully in the Statement of Trustees Responsibilities, the Trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE CONCERN MANCHESTER-Continued**

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Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, the Charities Act 2011, employment, pension and health and safety legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities' Statement of Recommended Practice.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and judgements and the risk of fraud in revenue recognition.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management about actual and potential litigation and claims, their policies and procedures to prevent and detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition or non-recognition of provisions; and
- in addressing the risk of fraud through management override of controls: testing the appropriateness of journal entries; assessing whether the accounting estimates, judgements and decisions made by management are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AGE CONCERN MANCHESTER-Continued

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### Use of our report

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



**Peter Atkinson F.C.A. (Senior Statutory Auditor)**  
for and on behalf of Jackson Stephen LLP

6 December 2022

**Chartered Accountants**  
**Statutory Auditor**

James House  
Stonecross Business Park  
Yew Tree Way  
Warrington  
Cheshire  
WA3 3JD

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 MARCH 2022

		Unrestricted Funds	Restricted Funds	Total funds Year to 30 March 2022	Total funds Year to 30 March 2021
	Note	£	£	£	£
<b><u>Incoming Resources</u></b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	2	60,080	-	60,080	31,408
Activities for generating funds	3	425,036	7,903	432,939	141,392
Investment income	4	-	-	-	-
<b>Incoming resources from charitable activities:</b>					
	5				
Advice and advocacy		60,203	59,494	119,697	79,477
Ageing well		15,501	96,621	112,122	46,316
Day care		643,382	27,634	671,016	630,099
Home care		1,888,317	-	1,888,317	1,805,561
Home from hospital		129,991	-	129,991	-
Residential care		789,239	-	789,239	719,112
PRAGMA		-	-	-	675
Other Covid-19 support		199,165	167,208	366,373	567,166
Furlough income		14,518	-	14,518	128,204
<b>Total incoming resources</b>		<b>4,225,432</b>	<b>358,860</b>	<b>4,584,292</b>	<b>4,149,410</b>
<b><u>Resources Expended</u></b>					
<b>Costs of generating funds: Costs of generating funds</b>					
	7	394,272	12,486	406,758	328,567
<b>Net incoming resources available for charitable application</b>					
		3,831,160	346,374	4,177,534	3,820,843
<b>Costs of charitable activities:</b>					
	8				
Advice and advocacy		106,775	59,494	166,269	136,487
Ageing Well		37,747	93,138	130,885	87,292
Day care		729,120	63,267	792,387	827,849
Home care		1,832,855	58,074	1,890,929	1,774,757
Home from hospital		14,092	-	14,092	-
Residential care		778,410	48,353	826,763	807,959
PRAGMA		4,058	3,770	7,828	6,762
<b>Total charitable expenditure</b>		<b>3,503,057</b>	<b>326,096</b>	<b>3,829,153</b>	<b>3,641,106</b>
<b>Total resources expended</b>		<b>3,897,329</b>	<b>338,582</b>	<b>4,235,911</b>	<b>3,969,673</b>
<b>Net incoming/(outgoing) resources/ Net movement in funds</b>		<b>328,103</b>	<b>20,278</b>	<b>348,381</b>	<b>179,737</b>
Fund balances at 30 March 2021		641,805	43,978	685,783	506,046
<b>Fund balances at 30 March 2022</b>	<b>22</b>	<b>969,908</b>	<b>64,256</b>	<b>1,034,164</b>	<b>685,783</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

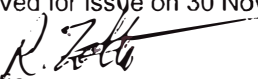
## GROUP BALANCE SHEET

AS AT 30 MARCH 2022

	Note	30 March 2022 £	30 March 2021 £
<b>Intangible fixed assets</b>	<b>14</b>	4,815	4,815
<b>Tangible fixed assets</b>	<b>15</b>	1,070,915	1,094,791
		<u>1,075,730</u>	<u>1,099,606</u>
<b>Current assets</b>			
Stock		13,265	13,265
Debtors, prepayments and accrued income	<b>17</b>	448,721	325,428
Cash at bank and in hand		546,409	332,526
		<u>1,008,393</u>	<u>671,219</u>
<b>Creditors: amounts falling due within one year</b>	<b>18</b>	(465,405)	(506,023)
<b>Net current assets</b>		<u>542,988</u>	<u>165,196</u>
<b>Total assets less current liabilities</b>		1,618,718	1,264,802
<b>Creditors: amounts falling due in greater than one year</b>	<b>19</b>	(584,554)	(579,019)
<b>Net assets</b>		<u>1,034,164</u>	<u>685,783</u>
<b>Funds employed</b>			
Unrestricted	<b>22</b>	969,908	641,805
Restricted	<b>22</b>	64,256	43,978
		<u>1,034,164</u>	<u>685,783</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved for issue on 30 November 2022

  
R. Zoltie  
Honorary Treasurer

B.Green  
Chair



Company Registration No. 04075099

## AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## COMPANY BALANCE SHEET

AS AT 30 MARCH 2022

	Note	30 March 2022	30 March 2021
		£	£
Intangible fixed assets	14	4,815	4,815
Tangible fixed assets	15	1,070,915	1,094,791
Fixed asset investments	16	5	5
<b>Current assets</b>		<b>1,075,735</b>	<b>1,099,611</b>
Stock		13,265	13,265
Debtors, prepayments and accrued income	17	448,716	325,423
Cash at bank and in hand		546,407	332,526
<b>Creditors: amounts falling due within one year:</b>	18	<b>1,008,388</b>	<b>671,214</b>
		<b>(465,405)</b>	<b>(506,023)</b>
<b>Net current assets</b>		<b>542,983</b>	<b>165,191</b>
<b>Total assets less current liabilities</b>		<b>1,618,718</b>	<b>1,264,802</b>
<b>Creditors: amounts falling due in greater than one year</b>	19	<b>(584,554)</b>	<b>(579,019)</b>
<b>Net assets</b>		<b>1,034,164</b>	<b>685,783</b>
<b>Funds employed</b>			
Unrestricted	22	969,908	641,805
Restricted	22	64,256	43,978
		<b>1,034,164</b>	<b>685,783</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved for issue on 30 November 2022

  
R. Zoltie  
Honorary Treasurer  
Company Registration No. 04075099

B. Green  
Chair 

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**AS AT 30 MARCH 2022**

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	Note	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated/(absorbed) from operations	27	239,110		458,257	
<b>Investing activities</b>					
Purchase of tangible fixed assets		(6,000)		(54,927)	
Proceeds on disposal of fixed assets		<u>-</u>		<u>500</u>	
<b>Net cash used in investing activities</b>		(6,000)		(54,427)	
<b>Financing activities</b>					
Repayment of bank loans		<u>(19,179)</u>		<u>(40,001)</u>	
<b>Net cash used in financing activities</b>		<u>(19,179)</u>		<u>(40,001)</u>	
<b>Net increase/(decrease) in cash and cash equivalents</b>		213,931		363,829	
Cash and cash equivalents at beginning of year		<u>332,476</u>		<u>(31,353)</u>	
<b>Cash and cash equivalents at end of year</b>		546,407		332,476	
Relating to:					
Cash at bank in hand		546,407		332,526	
Bank overdrafts included in creditors payable within one year		<u>-</u>		<u>(50)</u>	
		<u>546,407</u>		<u>332,476</u>	

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 MARCH 2022

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### 1 Accounting policies

#### Charity Information

Age Concern Manchester is a private company limited by guarantee incorporated in England and Wales. The registered office is First Floor, 20 St Ann's Square, Manchester, M2 7HG.

#### 1.1 Accounting Convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below:

#### 1.2 Going Concern

The Charity's trading activities, together with the factors likely to affect its future development, performance and financial position are set out in the Trustees' report on pages 1 to 11. The Charity meets its day-to-day working capital requirements through its overdraft facility.

The Charity's forecasts and projections, taking account of reasonably possible changes in trading performance, show that the Charity should be able to operate within the level of its current facilities.

The Trustees therefore have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future and therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Basis for consolidation

The consolidated financial statements comprise Age Concern Manchester, its subsidiary charity PRAGMA, and its trading subsidiary, Age Concern Manchester (Care) Limited, along with the non-trading subsidiaries, Age UK Manchester Trading Co. Limited, Age UK Manchester, Age Concern Manchester trading Co. Ltd and Silver Service Manchester Limited. The results of the subsidiaries are consolidated on a line by line basis.

The summarised Profit and Loss Account for the year ended 30 March 2022 and Balance Sheet as at 30 March 2022 for Age Concern Manchester Trading Co. Ltd and Age Concern Manchester (Care) Limited are given in the notes to these accounts.

The charity has availed itself of the provisions of the Companies Act and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and Paragraph 397 of the SORP.



# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

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### 1.4 Charitable Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

All income and expenditure is shown in the Statement of Financial Activities (SOFA).

Investment income and gains are allocated to the appropriate fund.

### 1.5 Incoming resources

All incoming resources are included within the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Grants receivable which are not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Grants receivable that do relate to the delivery of a specific performance by the charity are recognised when the charity earns the right to such consideration by its performance.

No amounts are included in the financial statements for services donated by volunteers.

### 1.6 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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. General overheads have been allocated on the basis of direct staff wage costs.

### 1.7 Trademarks

Trademarks are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost less estimated residual value in equal annual instalments over their estimated useful lives.

### 1.8 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset, with the exception of land, over its estimated useful life:

Freehold and leasehold buildings	2% per annum straight line basis
Fixtures and fittings	15% per annum straight line basis
Motor vehicles	25% per annum straight line basis
Office equipment	15 - 25% per annum straight line basis

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

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### 1.9 Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

### 1.10 Investments

Investments represent the Charity's cost in its subsidiary undertakings and are stated at cost less any provision for diminution in value.

### 1.11 Stocks

Stocks are valued at the lower of cost and net realisable value.

### 1.12 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### 1.13 Pension costs

The charitable group operates a defined contribution scheme for the benefit of its employees. Contributions payable are included in the SOFA in the year they are payable.

### 1.14 Finance and operating leases

Rentals payable under operating leases are charged to the SOFA against income on a straight line basis

## 2 Voluntary income

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies	60,080	-	60,080	31,408

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

### 3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fundraising events	30,318	-	30,318	4,714
Commercial trading operations				
Shop sales	394,633	7,903	402,536	136,678
Rent, service charges and room hire	85	-	85	-
	<u>425,036</u>	<u>7,903</u>	<u>432,939</u>	<u>141,392</u>

### 4 Investment income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 5 Incoming resources from the charitable activities

	Charitable Grants £	Statutory Grants and payments £	Service fees £	Total 2022 £	Total 2021 £
Advice and advocacy	23,994	59,494	36,209	119,697	79,477
Ageing Well	9,275	96,621	6,226	112,122	46,316
Day care	23,500	29,739	617,777	671,016	630,099
Home care	-	-	1,888,317	1,888,317	1,805,561
Home from hospital	-	-	129,991	129,991	-
Residential care fees	-	-	789,239	789,239	719,112
PRAGMA	-	-	-	-	675
Other Covid-19 support	199,165	167,208	-	366,373	567,166
Furlough	14,518	-	-	14,518	128,204
	<u>270,452</u>	<u>353,062</u>	<u>3,467,759</u>	<u>4,091,273</u>	<u>3,976,610</u>

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

6	Support costs	Note	Total 2022 £	Total 2021 £
	Premises costs		7,565	7,090
	Employee costs		37,478	40,227
	Vehicle costs		67	40
	Depreciation		1,712	1,520
	Charges and fees		44,270	44,270
	Office costs		21,752	20,105
	Other costs		4,895	3,436
		8	<u>117,739</u>	<u>116,688</u>
7	Analysis of costs of generating funds		Total 2022 £	Total 2021 £
	Premises costs		85,161	104,036
	Employee costs		240,532	176,506
	Volunteers' expenses		4,301	1,353
	Insurance		1,260	361
	Depreciation		3,664	5,956
	Office costs		13,070	12,776
	Other costs		30,442	675
	Charges and fees		4,148	1,980
	Auditors' remuneration		8,539	8,610
	Vehicle costs		15,641	16,314
			<u>406,758</u>	<u>328,567</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 MARCH 2022**

**8. Analysis of costs of charitable activities**

	<b>Note</b>	Advice & advocacy	Ageing Well	Day Care	Home Care	Residential care	PRAGMA	Home from hospital	Total 2022	Total 2021
Activities undertaken directly:		£	£	£	£	£	£	£	£	£
Premises		2,500	17,549	108,631	-	77,517	-	-	206,197	226,205
Loan interest		-	-	-	-	28,709	-	-	28,709	27,564
Employee costs		137,244	103,511	454,421	1,743,864	532,058	7,322	13,100	2,991,520	2,828,125
Volunteer expenses		1,696	-	138	-	290	-	-	2,124	856
Vehicle costs		541	173	35,274	3,924	1,343	101	-	41,356	30,458
Depreciation		-	-	10,842	-	13,658	-	-	24,500	17,609
Charges and fees		824	-	3,466	10,373	5,075	-	-	19,738	77,129
Office costs		2,341	1,331	78,081	62,390	70,112	119	481	214,855	205,503
Other costs		15,695	4,277	83,729	683	77,169	-	-	181,553	109,267
Insurance		38	29	171	438	181	2	3	862	1,702
Support costs	<b>6</b>	5,390	4,015	17,634	69,257	20,651	284	508	117,739	116,688
		<u>166,269</u>	<u>130,885</u>	<u>792,387</u>	<u>1,890,929</u>	<u>826,763</u>	<u>7,828</u>	<u>14,092</u>	<u>3,829,153</u>	<u>3,641,106</u>

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

### 9 Movement in total funds for the year

This is stated after charging/(crediting):

	<b>Note</b>	Total 2022 £	Total 2021 £
Auditors' remuneration		8,925	8,500
Depreciation	<b>15</b>	29,876	23,085
Profit on disposal of tangible fixed assets		-	(500)
		<u>          </u>	<u>          </u>

### 10 Staff costs

	Total 2022 £	Total 2021 £
Wages and salaries	2,997,290	2,794,589
Social security costs	218,233	196,211
Pension costs	54,007	54,058
	<u>          </u>	<u>          </u>
	3,269,530	3,044,858
	<u>          </u>	<u>          </u>

The average number of full-time equivalent employees, analysed by function was:

	Total 2022	Total 2021
Charitable activities	170	162
Management and administration of the charity	7	8
	<u>          </u>	<u>          </u>
	177	170
	<u>          </u>	<u>          </u>

There were no employees whose annual emoluments were £60,000 or more.

### 11 Pension costs

The company operates a company pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £54,007 (2021 - £54,058).

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2021 - £Nil).

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

### 13 Surplus for the financial year

As permitted by Section 408 of the Companies Act 2006 and Paragraph 397 of the SORP, no separate SOFA has been presented for the Charity alone. Relevant information is as follows:

	2022 £	2021 £
Holding Charity's gross income	2,565,984	2,343,749
Holding Charity's surplus for the financial year	348,381	179,737

### 14 Intangible fixed assets – Group and charity

	Trademarks £
Cost at 31 March 2021	4,815
Additions	-
Cost at 30 March 2022	4,815
Amortisation at 31 March 2021	-
Charge for the year	-
Amortisation at 30 March 2022	-
<b>Net book value</b>	
At 30 March 2022	<u>4,815</u>
At 30 March 2021	<u>4,815</u>

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 MARCH 2022**

**15 Tangible fixed assets - Group and charity**

	Land & buildings £	Fixtures & fittings £	Motor vehicles £	Office equipment £	Total £
Cost at 31 March 2021	1,883,700	128,189	134,584	114,766	2,261,239
Additions	-	-	6,000	-	6,000
Disposals	-	-	-	-	-
Cost at 30 March 2022	1,883,700	128,189	140,584	114,766	2,267,239
Accumulated depreciation at 31 March 2021	872,788	109,471	84,570	99,619	1,166,448
Charge for the year	12,236	4,469	10,880	2,291	29,876
Eliminated on disposal	-	-	-	-	-
Accumulated depreciation at 30 March 2022	885,024	113,940	95,450	101,910	1,196,324
<b>Net book value</b>					
At 30 March 2022	998,676	14,249	45,134	12,856	1,070,915
At 30 March 2021	1,010,912	18,718	50,014	15,147	1,094,791

The net book value of land and buildings as at 30 March 2022 comprise of:

	£
Freehold	867,699
Long term leasehold	85,248
	<hr/>
	952,947

Included in land and buildings is £381,193 (2021: £381,193) of land which is not depreciated.



# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

### 16 Fixed asset investments - Charity

	2022 £	2021 £
Cost as at 30 March 2022	<u>5</u>	<u>5</u>
Cost as at 30 March 2021	<u>5</u>	<u>5</u>

The investments held by the company represent the investment in the subsidiary companies as follows:

Company	Country of incorporation	Shares held	
		Class	%
<u>Subsidiary undertakings</u>			
Age Concern Manchester Trading Co. Ltd	England & Wales	Ordinary	100
Age Concern Manchester (Care) Limited	England & Wales	Ordinary	100
Silver Service Manchester Limited	England & Wales	Ordinary	100
Age UK Manchester Trading Co. Limited	England & Wales	Ordinary	100
Age UK Manchester	England & Wales		

Age UK Manchester is a company limited by guarantee and therefore has no share capital. The principal activity of these undertakings for the last relevant financial period was as follows:

	Principal activity
Age Concern Manchester Trading Co. Ltd	Non-trading
Age Concern Manchester (Care) Limited	Care provision for under 60's and home care provision
Silver Service Manchester Limited	Non-trading
Age UK Manchester Trading Co. Limited	Non-trading
Age UK Manchester	Non-trading

### 17 Debtors

	Group £	2022 Company £	Group £	2021 Company £
Trade debtors	385,381	43,026	276,022	14,535
Prepayments and accrued income	57,853	57,849	42,983	42,977
Balance due from subsidiaries	-	342,354	-	261,488
Other debtors	5,487	5,487	6,423	6,423
	<u>448,721</u>	<u>448,716</u>	<u>325,428</u>	<u>325,423</u>

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

### 18 Creditors: amounts falling due within one year

	2022		2021	
	Group £	Company £	Group £	Company £
Bank loans and overdrafts	19,493	19,493	44,257	44,257
Trade creditors	124,483	124,483	102,482	102,482
Taxation and social security	73,119	73,119	58,772	58,772
Accruals and deferred income	125,826	125,826	215,871	215,871
Other creditors	122,484	122,484	84,641	84,641
	<u>465,405</u>	<u>465,405</u>	<u>506,023</u>	<u>506,023</u>

The bank loans are secured by way of a fixed charge over the freehold properties owned by the Charity.

The bank overdrafts are secured by way of a fixed and floating charge over the assets of the Charity.

### 19 Creditors: amounts falling due in greater than one year

	2022		2021	
	Group £	Company £	Group £	Company £
Bank loans	<u>584,554</u>	<u>584,554</u>	<u>579,019</u>	<u>579,019</u>

#### Analysis of loans

Wholly repayable within five years by instalments

Repayable within one year	19,493	19,493	44,207	44,207
Repayable between two and five years	75,453	75,453	226,828	226,828
Repayable after five years	509,101	509,101	352,191	352,191
	<u>604,047</u>	<u>604,047</u>	<u>623,226</u>	<u>623,226</u>

The bank loans are secured by way of a fixed charge over the freehold properties owned by the Charity.

### 20 Taxation

The group is exempt from corporation tax on its charitable activities.

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

### 21 Financial commitments

At 30 March 2022 the group has annual commitments under non-cancellable leases as follows:

	2022		2021	
	Land and buildings £	Other £	Land and buildings £	Other £
<b>Expiry date:</b>				
Within one year	34,512	-	34,512	3,356
Two to five years	103,536	-	138,048	-
Over five years	34,512	-	69,024	-
	172,560	-	241,584	3,356

### 22 Statement of funds

	At 30 March 2021 £	Income £	Expenditure £	At 30 March 2022 £
<b>General reserve</b>				
Unrestricted funds	641,805	4,225,432	(3,897,329)	969,908
<b>Restricted funds</b>				
Ageing Well grant	-	102,317	(93,138)	9,179
Awards for All – Holmfield Kitchen	7,650	-	(200)	7,450
PRAGMA	3,770	-	(3,770)	-
Advice and Advocacy	-	59,494	(59,494)	-
Eric Wright grant	-	23,000	-	23,000
Reach Fund	2,000	-	-	2,000
Film club grant	811	-	-	811
Coronavirus support	-	163,311	(163,311)	-
The Mark Benevolent Fund	28,647	-	(8,185)	20,462
Manchester wellbeing fund	500	-	(500)	-
Community Older People Fitness Classes	600	-	(600)	-
Day care equipment grants	-	9,238	(7,884)	1,354
Brunswick set-up grant	-	1,500	(1,500)	-
	43,978	358,860	(338,582)	64,256
	685,783	4,584,292	(4,235,911)	1,034,164

The general reserve represents the free funds of the charity which are not designated for particular purposes.

The Ageing Well Grant represents specific funding from the Big Lottery Fund towards the provision of the Ageing Well activities referred to in the Trustees' report on page 6.

The 'Awards for All' fund carried forward at 30 March 2022 represents funding received in previous

## AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

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#### 22 Statement of funds (continued)

years for kitchen improvement works carried out at the charity's residential home. The expenditure seen during the year relates to a proportionate release of this against depreciation charged on these assets.

The PRAGMA grant was received in 2018 from the North East Pre-Retirement Association for the furtherance of planned retirement in the Greater Manchester area and the North West of England more widely.

The Advice and Advocacy grant was received in the year and was for the provision of benefits advice and forms part of the national Age UK delivered programme funded by Eon.

The Reach Fund grant was received in the previous year to assist the Charity with its capability and feasibility studies when reviewing its ability to continue to provide and expand its services in the future.

The Mark Benevolent Fund was received in the prior year and represented funding received for a new minibus. The expenditure seen during the period relates to a proportionate release of this against depreciation charged on this asset.

The Eric Wright grant relates to monies received in the year and represents funding for a new minibus.

The day care equipment grant was received this year and relates to grants for gym equipment and garden equipment for day care centres.

#### 23 Analysis of group net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Fund balances as at 30 March 2022 are represented by:</b>			
Intangible fixed assets	4,815	-	4,815
Tangible fixed assets	1,060,454	10,461	1,070,915
Current assets	954,598	53,795	1,008,393
Current liabilities	(465,405)	-	(465,405)
Long term liabilities	(584,554)	-	(584,554)
	<hr/>	<hr/>	<hr/>
	969,908	64,256	1,034,164
	<hr/>	<hr/>	<hr/>

#### 24 Share capital

The charity has no share capital being a company limited by guarantee. Members guarantee to contribute an amount not exceeding £1 each in the event of a winding up situation.

#### 25 Control

The charity is controlled by the trustees.

# AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2022

### 26 Net income from trading

The company owns 100% of the shares in Age Concern Manchester Trading Co. Ltd (ACMT), which is incorporated in the United Kingdom and registered in England (Company Registration No: 02912077). The subsidiary did not trade in the year.

The company also owns 100% of the shares in Age Concern Manchester (Care) Limited (ACMC), which is incorporated in the United Kingdom and registered in England (Company Registration No: 07450714). The subsidiary provides home care services.

All income and expenditure for both the above subsidiaries has been consolidated on a line by line basis in the SOFA. The total net profit is gifted to the charity.

The accounts for the year ended 30 March 2022 have been audited and will be filed at Companies House.

A summary of the financial positions for the year ended 30 March 2022 are given below:

<b>Profit and loss account</b>	<b>2022 ACMC £</b>	<b>2021 ACMC £</b>
Turnover – home care services	1,888,317	1,805,561
Administrative expenses – home care services	(1,690,569)	(1,568,958)
	<hr/>	<hr/>
Operating profit	197,748	236,603
Other income	-	104,244
	<hr/>	<hr/>
Profit on ordinary activities	197,748	340,847
Profits donated to Age Concern Manchester	(197,748)	(340,847)
	<hr/>	<hr/>
Retained result for the year	-	-
	<hr/> <hr/>	<hr/> <hr/>
<b>Balance sheet</b>	<b>2022 £</b>	<b>2021 £</b>
Current assets	342,355	261,488
Creditors – falling due within one year	(342,354)	(261,487)
	<hr/>	<hr/>
Net assets	1	1
	<hr/> <hr/>	<hr/> <hr/>
Called up share capital and reserves	1	1
	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 MARCH 2022**

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**26 Net income from trading - continued**

The Age Concern Manchester (Care) Limited figures as shown above relating to the provision of home care services have been included as home care income and expenditure in the Statement of Financial Activities and the related notes rather than commercial trading operations, to better reflect the nature of the Charity's activities.

<b>27 Cash generated from operations</b>	<b>2022 £</b>	<b>2021 £</b>
Surplus for the year	348,381	179,737
Adjustments for:		
Depreciation and impairment of tangible fixed assets	29,876	25,085
Profit on disposal of tangible fixed assets	-	(500)
Movements in working capital:		
Increase in stock	-	-
Decrease/(increase) in debtors	(123,293)	35,036
Increase/(decrease) in creditors	<u>(15,854)</u>	<u>218,899</u>
<b>Cash (absorbed)/generated from operations</b>	<b>239,110</b>	<b>458,257</b>
	<u><u>          </u></u>	<u><u>          </u></u>