

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 2023

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES
LEGAL AND ADMINISTRATION

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 T. Osborn (appointed 13/02/2023)
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

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AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT FOR THE YEAR ENDED 30 MARCH 2023

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 2023.

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 the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 (revised July 2008). 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 this 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
K Cruickshank
T. Osborn (Appointed 13 February 2023)

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

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 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.

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

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 100 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 2022/23:

Due to the exceptional circumstances faced by older people in the aftermath of the pandemic and through the pressure brought about by the cost of living crisis:

- 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 of daily life within local communities. Providing a flexible portfolio of services that can adapt quickly to respond to constantly changing needs and priorities. To offer support in a practical and reassuring manner. To ensure that support is given that allows people to maximise any benefits available to them, leaving them better equipped to cope with the current increase in the cost of living.

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.

TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 30 MARCH 2023

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.

The team remain committed to providing 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 well over 1 million pounds, (having achieved over £421k of additional benefit take up for older people in the last quarter year alone - Jan to March 2023) leaving people better placed to cope with the current cost of living crisis and giving them the opportunity to enjoy greater physical and mental wellbeing in later life. So great has been the demand for Advice Services that almost, for the first time in its existence, the Advice team were having to put people on a waiting list for help. We have been grateful to Age UK and to the Eric Wright Charitable Trust for funding provided to increase staffing capacity so that waiting times can be kept to an absolute minimum.

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 and this project has proved to be a great success during the year under review. The scams awareness officer has formed strong links with Greater Manchester Police and Trading Standards and has met with groups and individuals across the city to raise awareness of current scams and to give information on how people can protect themselves. This very serious subject has been tackled in some innovative ways in order to reach wider audiences, including a Scams Bingo event held at Brunswick Village Bistro in February 2023 which attracted a large audience and a celebrity Bingo caller (Actor Sue Holderness – better known as “Marlene” from the TV programme Only Fools and Horses)

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.

Age UK Manchester Counselling Service is an organisational member of BACP (British Association for Counselling and Psychotherapy).

TRUSTEES' REPORT - continued
FOR THE YEAR ENDED 30 MARCH 2023

During the year under review referrals to the service reached record levels with those referred being supported to explore and understand problems such as stress, anxiety, depression, bereavement, trauma, loneliness and ill health. In the previous year 110 referrals were received but in the year under review this figure rose dramatically and between 20 and 30 clients per month were being referred. Many of the people referred had found themselves still suffering from the effects of the pandemic and needing support with bereavement and loneliness issues. In response to this dramatic rise in referrals, additional links were forged with institutions looking for placement opportunities for student counsellors and this helped to increase the capacity of the service and allowed the team to keep up with the numbers of people requiring support.

During the year under review the team demonstrated their commitment to client choice by making almost a total return to face to face counselling (after the pandemic when much of the work was done by telephone). In the year under review only 11% of Counselling was delivered by telephone (this being the preference of the clients who received a telephone service) with all of the remaining sessions delivered face to face in our Day Centres, in our shops and office accommodation and in clients own homes.

2. Contract Care

In the year under review our ambition to pay every member of staff involved in the delivery of Care and Support services at least the Foundation Living Wage was realised.

Home Care and Residential Care services are registered with the Care Quality Commission and are subject to CQC regulation and inspection. Day Care (monitored and inspected by NHS and Manchester City Council staff) is managed as if it were subject to the CQC regime.

Residential Care at Holmfield

During the year under review the staff team at Holmfield have continued to show a huge commitment to team work. Keeping the safety and wellbeing of the older people who live at Holmfield as their key priority and going the extra mile to make sure that the lives of the people they support are happy and fulfilled.

The Holmfield team are proud to deliver really person-centred care. Everyone who lives at Holmfield is encouraged to get out and about regularly with a member of staff who knows them well, and to keep up with their hobbies and interests whether this means attending a football match or visiting a museum.

Staff retain the Platinum status on the Gold Standard End of Life Care Framework.

The Senior Management Team had invited staff from Holmfield to be reflective on what they enjoyed about their job, asking them to write a short piece that we called their "Shining Moments". This exercise reminded staff about what it is they love about their role and what inspired them to choose a career in care. During the year under review the Shining Moments have been used to inspire others and they were featured in a bulletin from "Skills for Care" as an example of good practice. The thoughts and reflections of the staff will also be featured in a booklet in the welcome pack that potential residents and their families are given when they come to look at Holmfield. An understanding of the genuine care shown by the staff team and knowing what motivates them will provide reassurance to anyone who is thinking of placing their loved one with us.

Towards the end of the year under review, a substantial amount of fire safety works, including new fire doors and compartmental works had begun at Holmfield to bring the home into line with new legislation.

Holmfield is a homely place where people are happy to live and work. 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 continue to make Holmfield such a happy and welcoming environment.

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

Day Care Services

In the year under review our Day Care Services have continued to return to their normal patterns of work and great efforts have been made to build back the volunteer support that is so valuable to us in Day Care.

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 cannot be over emphasised.

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.

The numbers of people wishing to attend Day care are steadily growing and we feel that the service and its aims are generally better understood and valued since the pandemic. At Brunswick Village the delivery of Day Care from the new premises has been a great success with clients very much enjoying the new facilities.

During the year under review, Manchester City Council conducted a review of all commissioned Day Care Services city wide. Following the review, they were complementary about our services and the support they offered to older people and their carers.

A new Minibus for our Brunswick Day Care Centre (funded by a generous donation from The Eric Wright Charitable Trust) means that each of the three centres now has at least one relatively new and reliable vehicle.

Across all of our Care and Support Services during the year under review there were celebrations held in June 2022 to mark the Platinum Jubilee of Queen Elizabeth II and a period of time was given to reflection and mourning on the death of the Queen in September 2022.

Home Care Services

We continue to be "Approved Spot Purchase Providers" for Home Care Citywide.

The growth and development of the services is limited only by recruitment difficulties for Care Positions in some areas of the city which have been much worse since the Pandemic. For us the difficulty has been most pronounced in South and Central Manchester and service provision in those geographical areas has to be limited to what we can safely deliver with the staff available. We are making a really significant contribution to the delivery of home care in North Manchester and the three services together regularly deliver in excess of 2,000 Hours per week of support to people in their own homes. In North Manchester (where recruitment seems to be easier) this work regularly includes the provision of Home Support to people with complex needs and includes support to people receiving End of Life care.

Problems with slow payments from Manchester City Council continue to be worked through, 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 gone from strength to strength.

Making use of the experience we had gained at Brunswick Village we were able to submit a successful bid to the National Lottery Reaching Communities fund to allow us to set up and run weekly Ageing Well groups in a number of Extra care Housing Schemes citywide. This rapid roll out of the new clubs began in January 2023 and seven new groups were quickly established and thriving. This new work has taken us to the heart of some local communities where we previously had no physical presence (apart from delivering Home Care Services). Because the groups are open to residents of the Extra Care Schemes and to people living locally, we are making a real impact in terms of tackling the huge problem of social isolation which was made much worse by the pandemic.

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

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.

The 'Out in the City' group continues to be 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 national recognition of the group's contribution to the wider LGBT community. During the year under review the group were recognised at the Forever Manchester Awards Ceremony as "Community Group of the Year".

The programme of Ageing Well activities continues to surprise and delight both the people who attend the groups and people who visit our services. We have everything from Craft Groups to Bicycle Libraries and from Seated Exercise classes to Upcycling Furniture. There really is something for everyone – with friendship as a very important added extra.

Opening new groups in new communities gives us the opportunity to celebrate diversity and to welcome people from a wide range of backgrounds, each potentially bringing new skills and value to the groups. Making the most of partnerships with, for example, Manchester Museum, Manchester Aquatics Centre and the School of Robotics at Manchester University 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.

Befriending

The small telephone befriending service for older people with Mental Health needs has continued during the year under review. The clients who benefit from this service have all shown a general improvement in their mental wellbeing due to the increased support.

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.

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. This service has continued during the year under review with a focus on older people being discharged from Wythenshawe Hospital and Manchester Royal Infirmary.

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.

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

During the year under review our service has developed a range of specialisms that seem to be really benefitting people who are trying to get safely home after a stay in hospital and freeing up hospital beds by shortening the amount of time people end up staying in hospital after being pronounced medically fit. Our retail team have been heavily involved in this work, supplying essential items to those individuals who are being discharged to temporary accommodation and helping to move furniture to make way for hospital equipment needed at home. We are finding that very simple interventions, made in a timely way are really making a world of difference.

PRAGMA

The Planned Retirement Association of Greater Manchester (PRAGMA) continued to seek out opportunities to develop and deliver its services.

4. Shops

The charity has benefitted from donations and money raised through our shops during the year under review.

Our shops at Gorton, Withington, Chorlton and Harpurhey are well established, bringing Age UK Manchester's presence to the heart of the community. The shops and staff act as the face of the charity on the high street, often being the first port of call for those who want to use our services. The Ageing Well group at the Harpurhey shop, is very popular, with varied weekly groups on offer for the community.

The shops have developed through the year, with the retail manager exploring other avenues to develop our retail offering. A new premise has been secured in Northenden, which re-establishes our presence in South Manchester, following the closure of our Wythenshawe shop in 2020. A 5-year lease has been negotiated with a view to the new shop being open before the end of 2023.

A pop-up retail shop- "The Curiosity Shop" was established at Hatch (in the Heart of Manchester Universities Student area) in March 2023. This unit offers upcycled items and curiosities for sale, as well as the intention to run workshops from other spaces at Hatch.

The involvement of the retail team in the Home from Hospital project has really given the team some insight into the reason for their work. Seeing at first hand the problems that some older people are facing, and helping to resolve them, has led to a greater understanding and motivation for the shops to do well, and generate income that will help to support our services.

In November 2022, our shop in Chorlton had to close for 2 weeks for extensive works as a result of a Fire Enforcement Notice. This involved installing fire stopping materials in the ceiling of the shop, as a means of protection to the residential flats above the shop. In addition to the loss of takings while the shop was closed we had to absorb the cost of the works that came to around £15k.

Our shops intend to continue to find new and creative ways of working over the next year, to further raise the profile and income level of the charity.

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. Recognition

During the year under review we made a huge commitment to adapting services (and setting up new ones) in response to the issues older people in Manchester are facing. Some of these issues were around returning to regular patterns of life after the Covid Pandemic, others were around supporting people who were hardest hit by the sharp increase in the cost of living.

The Charity was awarded the Greater Manchester Chamber of Commerce Award for Business Diversification in 2022 and we were also shortlisted for a "This Is Manchester" Award in the category "Organisation making a Difference in the Community".

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

7. Supporters

The funders who gave us their support include: Organisations, funders and businesses who gave us their support in the year under review:

- Eric Wright Charitable trust
- Ecclesiastical Insurance
- Age UK Tackling Inequalities Fund
- Forever Manchester
- Amazon Smile
- The Sisters of St Joseph of the Apparition
- Prize Provisions/All Weather Lottery
- Little Island Productions
- Tesco/Groundwork
- 10GM Fund

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

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 2023

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 £4,880,165, a net 6.5% increase on the previous year.

Gifts and grants for the year amounted to £234,324 (2022: £116,849) an increase of 100.5% on the prior year. £128,404 came from statutory contracts, down from £353,062 in 2021/2022.

Of the remainder, £4,033,975 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 restrictions and stood at £468,449 for the year (2021/2022: £402,536).

Principal Expenditure Items: At £4,880,110, expenditure was up 15.2% on the previous year, of which £3,711,508 (76.1%) went on employee costs. Charitable expenditure and its associated support costs constituted 90.3% of total expenditure during the year.

The cost of generating funds (9.7%) consisted almost entirely of charity shop costs.

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 £1,034,219 equivalent to 21.2% of annual revenue expenditure (24.5% in 2021/22).

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

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 year under review has been excellent. The flexibility and innovation shown by our teams has delivered real results in supporting and improving the lives of people who have faced enormous challenges over the last couple of years.

We have again 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 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.
- 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.

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

TRUSTEES' REPORT - continued **FOR THE YEAR ENDED 30 MARCH 2023**

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:

Signed by the order of the Trustees

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

B. Green
Chairman



Approved by the Trustees on 7 December 2023

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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.

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

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

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.

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

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

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

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.

E. P. Atkinson

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

13/12/2023
.....

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 2023**

		Unrestricted Funds	Restricted Funds	Total funds Year to 30 March 2023	Total funds Year to 30 March 2022
	Note	£	£	£	£
<u>Incoming Resources</u>					
Incoming resources from generated funds:					
Voluntary income	2	70,775	-	70,775	60,080
Activities for generating funds	3	483,462	-	483,462	432,939
Investment income	4	-	-	-	-
Incoming resources from charitable activities:	5				
Advice and advocacy		58,998	108,300	167,298	119,697
Ageing well		66,859	69,687	136,546	112,122
Day care		682,798	8,473	691,271	671,016
Home care		2,295,367	-	2,295,367	1,888,317
Home from hospital		139,995	65,492	205,487	129,991
Residential care		829,959	-	829,959	789,239
PRAGMA		-	-	-	-
Other Covid-19 support		-	-	-	366,373
Furlough income		-	-	-	14,518
Total incoming resources		4,628,213	251,952	4,880,165	4,584,292
<u>Resources Expended</u>					
Costs of generating funds: Costs of generating funds	7	473,804	2,000	475,804	406,758
Net incoming resources available for charitable application		4,154,409	249,952	4,404,361	4,177,534
Costs of charitable activities:	8				
Advice and advocacy		112,830	80,800	193,630	166,269
Ageing Well		100,970	59,217	160,187	130,885
Day care		848,237	41,011	889,248	792,387
Home care		2,112,591	-	2,112,591	1,890,929
Home from hospital		18,770	65,492	84,262	14,092
Residential care		956,008	200	956,208	826,763
PRAGMA		8,180	-	8,180	7,828
Total charitable expenditure		4,157,586	246,720	4,404,306	3,829,153
Total resources expended		4,631,390	248,720	4,880,110	4,235,911
Net (outgoing)/incoming resources/ Net movement in funds		(3,177)	3,232	55	348,381
Fund balances at 30 March 2022		969,908	64,256	1,034,164	685,783
Fund balances at 30 March 2023	22	966,731	67,488	1,034,219	1,034,164

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 2023

	Note	30 March 2023 £	30 March 2022 £
Intangible fixed assets	14	4,815	4,815
Tangible fixed assets	15	1,040,298	1,070,915
		<u>1,045,113</u>	<u>1,075,730</u>
Current assets			
Stock		13,266	13,265
Debtors, prepayments and accrued income	17	645,377	448,721
Cash at bank and in hand		202,452	546,407
		<u>861,095</u>	<u>1,008,393</u>
Creditors: amounts falling due within one year	18	(433,060)	(465,405)
Net current assets		<u>428,035</u>	<u>542,988</u>
Total assets less current liabilities		1,473,148	1,618,718
Creditors: amounts falling due in greater than one year	19	(438,929)	(584,554)
Net assets		<u>1,034,219</u>	<u>1,034,164</u>
Funds employed			
Unrestricted	22	966,731	969,908
Restricted	22	67,488	64,256
		<u>1,034,219</u>	<u>1,034,164</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 7
December 2023

R. Zoltie
Honorary Treasurer

Company Registration No. 04075099

B. Green
Chair

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES
COMPANY BALANCE SHEET
AS AT 30 MARCH 2023

	Note	30 March 2023		30 March 2022	
		£	£	£	£
Intangible fixed assets	14		4,815		4,815
Tangible fixed assets	15		1,040,298		1,070,915
Fixed asset investments	16		5		5
			<u>1,045,118</u>		<u>1,075,735</u>
Current assets					
Stock		13,266		13,265	
Debtors, prepayments and accrued income	17	645,372		448,716	
Cash at bank and in hand		<u>202,452</u>		<u>546,407</u>	
		861,090		1,008,388	
Creditors: amounts falling due within one year:	18	<u>(433,060)</u>		<u>(465,405)</u>	
Net current assets			428,030		542,983
Total assets less current liabilities			<u>1,473,148</u>		<u>1,618,718</u>
Creditors: amounts falling due in greater than one year:	19		<u>(438,929)</u>		<u>(584,554)</u>
			1,034,219		1,034,164
Net assets			<u><u>1,034,219</u></u>		<u><u>1,034,164</u></u>
Funds employed					
Unrestricted	22		966,731		969,908
Restricted	22		67,488		64,256
			<u>1,034,219</u>		<u>1,034,164</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 7 December 2023


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 2023

	Note	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed)/generated from operations	27		(205,403)		239,110
Investing activities					
Purchase of tangible fixed assets		(29,850)		(6,000)	
Proceeds on disposal of fixed assets		<u>-</u>		<u>-</u>	
Net cash used in investing activities			(29,850)		(6,000)
Financing activities					
Repayment of bank loans		<u>(108,702)</u>		<u>(19,179)</u>	
Net cash used in financing activities			<u>(108,702)</u>		<u>(19,179)</u>
Net (decrease)/increase in cash and cash equivalents			(343,955)		213,931
Cash and cash equivalents at beginning of year			<u>546,407</u>		<u>332,476</u>
Cash and cash equivalents at end of year			<u>202,452</u>		<u>546,407</u>
Relating to:					
Cash at bank in hand			202,452		546,407
Bank overdrafts included in creditors payable within one year			<u>-</u>		<u>-</u>
			<u>202,452</u>		<u>546,407</u>

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 MARCH 2023

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 2023 and Balance Sheet as at 30 March 2023 for 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 2023

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 2023

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 2023 £	Total 2022 £
Donations and legacies	70,775	-	70,775	60,080

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2023

3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fundraising events	13,888	-	13,888	30,318
Shop sales	468,449	-	468,449	402,536
Rent, service charges and room hire	1,125	-	1,125	85
	<u>483,462</u>	<u>-</u>	<u>483,462</u>	<u>432,939</u>

4 Investment income

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
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 2023 £	Total 2022 £
Advice and advocacy	108,300	-	58,998	167,298	119,697
Ageing Well	36,284	73,404	26,858	136,546	112,122
Day care	8,473	-	682,798	691,271	671,016
Home care	-	25,000	2,270,367	2,295,367	1,888,317
Home from hospital	10,492	30,000	164,995	205,487	129,991
Residential care fees	-	-	829,959	829,959	789,239
PRAGMA	-	-	-	-	-
Other Covid-19 support	-	-	-	-	366,373
Furlough	-	-	-	-	14,518
	<u>163,549</u>	<u>128,404</u>	<u>4,033,975</u>	<u>4,325,928</u>	<u>4,091,273</u>

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2023

6 Support costs	Note	Total 2023 £	Total 2022 £
Premises costs		5,534	7,565
Employee costs		38,276	37,478
Vehicle costs		240	67
Depreciation		1,413	1,712
Charges and fees		48,220	44,270
Office costs		21,696	21,752
Other costs		6,308	4,895
	8	121,687	117,739

7 Analysis of costs of generating funds	Total 2023 £	Total 2022 £
Premises costs	110,206	85,161
Employee costs	272,251	240,532
Volunteers' expenses	4,326	4,301
Insurance	2,821	1,260
Depreciation	3,753	3,664
Office costs	11,734	13,070
Other costs	44,944	30,442
Charges and fees	5,685	4,148
Auditor's remuneration	8,598	8,539
Vehicle costs	11,486	15,641
	475,804	406,758

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS – continued
FOR THE YEAR ENDED 30 MARCH 2023**8. Analysis of costs of charitable activities**

	Note	Advice & advocacy	Ageing Well	Day Care	Home Care	Residential care	PRAGMA	Home from hospital	Total 2023	Total 2022
Activities undertaken directly:		£	£	£	£	£	£	£	£	£
Premises		3,154	15,130	105,338	-	99,176	-	168	222,966	206,197
Loan interest		-	-	-	-	31,586	-	-	31,586	28,709
Employee costs		172,861	124,206	497,572	1,931,918	600,314	7,605	66,505	3,400,981	2,991,520
Volunteer expenses		4,160	44	96	-	125	-	-	4,425	2,124
Vehicle costs		1,472	2,962	50,512	3,256	5	4	314	58,525	41,356
Depreciation		-	-	17,474	-	37,827	-	-	55,301	24,500
Charges and fees		878	-	2,910	12,012	6,676	-	-	22,476	19,738
Office costs		1,400	6,050	83,148	78,918	58,585	291	10,112	238,504	214,855
Other costs		3,198	7,209	113,630	639	84,393	-	4,711	213,780	181,553
Insurance		181	146	785	16,814	16,065	8	76	34,075	862
Support costs	6	6,326	4,440	17,783	69,034	21,456	272	2,376	121,687	117,739
		<u>193,630</u>	<u>160,187</u>	<u>889,248</u>	<u>2,112,591</u>	<u>956,208</u>	<u>8,180</u>	<u>84,262</u>	<u>4,404,306</u>	<u>3,829,153</u>

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2023

9 Movement in total funds for the year

This is stated after charging/(crediting):

	Note	Total 2023 £	Total 2022 £
Auditors' remuneration		8,598	8,539
Depreciation	15	<u>60,467</u>	<u>29,876</u>

10 Staff costs

	Total 2023 £	Total 2022 £
Wages and salaries	3,374,876	2,997,290
Social security costs	277,683	218,233
Pension costs	58,949	54,007
	<u>3,711,508</u>	<u>3,269,530</u>

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

	Total 2023	Total 2022
Charitable activities	185	170
Management and administration of the charity	7	7
	<u>192</u>	<u>177</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 £58,949 (2022 - £54,007).

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2022 - £Nil).

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2023

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:

	2023 £	2022 £
Holding Charity's gross income	2,584,798	2,565,984
Holding Charity's surplus for the financial year	55	348,381

14 Intangible fixed assets – Group and charity

	Trademarks £
Cost at 31 March 2022	4,815
Additions	-
	<hr/>
Cost at 30 March 2023	4,815
	<hr/>
Amortisation at 31 March 2022	-
Charge for the year	-
	<hr/>
Amortisation at 30 March 2023	-
	<hr/>
Net book value	
At 30 March 2023	<u>4,815</u>
At 30 March 2022	<u>4,815</u>

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2023

15 Tangible fixed assets - Group and charity

	Land & buildings £	Fixtures & fittings £	Motor vehicles £	Office equipment £	Total £
Cost at 31 March 2022	1,883,700	128,189	140,584	114,766	2,267,239
Additions	-	-	29,850	-	29,850
Disposals	-	-	-	-	-
Cost at 30 March 2023	1,883,700	128,189	170,434	114,766	2,297,089
Accumulated depreciation at 31 March 2022	885,024	113,940	95,450	101,910	1,196,324
Charge for the year	37,557	4,275	18,444	191	60,467
Eliminated on disposal	-	-	-	-	-
Accumulated depreciation at 30 March 2023	922,581	118,215	113,894	102,101	1,256,791
Net book value At 30 March 2023	961,119	9,974	56,540	12,665	1,040,298
At 30 March 2022	998,676	14,249	45,134	12,856	1,070,915

The net book value of land and buildings as at 30 March 2023 comprise of:

	£
Freehold	878,393
Long term leasehold	82,726
	<u>961,119</u>

Included in land and buildings is £381,193 (2022: £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 2023

16 Fixed asset investments - Charity

	2023 £	2022 £
Cost as at 30 March 2023	<u>5</u>	<u>5</u>
Cost as at 30 March 2022	<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

	2023 Group £	2023 Company £	2022 Group £	2022 Company £
Trade debtors	617,581	53,849	385,381	43,026
Prepayments and accrued income	25,039	25,035	57,853	57,849
Balance due from subsidiaries	-	563,731	-	342,354
Other debtors	2,757	2,757	5,487	5,487
	<u>645,377</u>	<u>645,372</u>	<u>448,721</u>	<u>448,716</u>

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2023

18 Creditors: amounts falling due within one year

	2023		2022	
	Group £	Company £	Group £	Company £
Bank loans and overdrafts	56,416	56,416	19,493	19,493
Trade creditors	110,774	110,774	124,483	124,483
Taxation and social security	70,289	70,289	73,119	73,119
Accruals and deferred income	76,365	76,365	125,826	125,826
Other creditors	119,216	119,216	122,484	122,484
	<u>433,060</u>	<u>433,060</u>	<u>465,405</u>	<u>465,405</u>

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

19 Creditors: amounts falling due in greater than one year

	2023		2022	
	Group £	Company £	Group £	Company £
Bank loans	<u>438,929</u>	<u>438,929</u>	<u>584,554</u>	<u>584,554</u>

Analysis of loans

Wholly repayable within five years by instalments

Repayable within one year	56,416	56,416	19,493	19,493
Repayable between two and five years	51,643	51,643	75,453	75,453
Repayable after five years	387,286	387,286	509,101	509,101
	<u>495,345</u>	<u>495,345</u>	<u>604,047</u>	<u>604,047</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 2023

21 Financial commitments

At 30 March 2023 the group has annual commitments under non-cancellable leases as follows:

	2023		2022	
	Land and buildings £	Other £	Land and buildings £	Other £
Expiry date:				
Within one year	34,512	-	34,512	-
Two to five years	103,536	-	103,536	-
Over five years	-	-	34,512	-
	<u>138,048</u>	<u>-</u>	<u>172,560</u>	<u>-</u>

22 Statement of funds

	At 30 March 2022 £	Income £	Expenditure £	At 30 March 2023 £
General reserve				
Unrestricted funds	969,908	4,628,213	(4,631,390)	966,731
Restricted funds				
Ageing Well grant	9,179	69,687	(59,216)	19,650
Awards for All – Holmfield Kitchen	7,450	-	(200)	7,250
Information & advice worker	-	28,500	(1,000)	27,500
Scams prevention grant	-	53,000	(53,000)	-
Eric Wright grant	23,000	7,000	(30,000)	-
Reach Fund	2,000	-	(2,000)	-
Film club grant	811	-	-	811
Eon warm homes grant	-	26,800	(26,800)	-
The Mark Benevolent Fund	20,462	-	(8,185)	12,277
Home from hospital grants	-	65,492	(65,492)	-
Day care equipment grants	1,354	1,473	(2,827)	-
	<u>64,256</u>	<u>251,952</u>	<u>(248,720)</u>	<u>67,488</u>
	<u>1,034,164</u>	<u>4,880,165</u>	<u>(4,880,110)</u>	<u>1,034,219</u>

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

The Ageing Well Grant carried forward balance at 30 March 2023 represents specific funding from the National Lottery Fund towards the provision of the Ageing Well extra care activities.

The 'Awards for All' fund carried forward at 30 March 2023 represents funding received in previous

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2023

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 Information and Advice Worker grant relates to funding received to fund an advice worker. This is expected to be used within the next financial year.

The Scams Prevention grant relates to funding received from Age UK with the purpose of putting on educational events to protect service users against scams.

The Eric Wright grant relates to monies received in the year and represents funding for a new minibus. This was spent during the year to purchase a new minibus for the day care operations.

The Reach Fund grant was received in 2021 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 Film Club grant relates to funding received in a previous year to be spent on a film club at one of the day centres.

The Eon Warm Homes funding relates to grants received from Age UK to help service users cover the cost of energy bills.

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 Home from Hospital grants relate to funding from Manchester City Council (£55,000) and 10GM (£10,492) to fund home from hospital workers.

The Day Care Equipment grant 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 2023 £
Fund balances as at 30 March 2023 are represented by:			
Intangible fixed assets	4,815	-	4,815
Tangible fixed assets	1,019,960	20,338	1,040,298
Current assets	813,945	47,150	861,095
Current liabilities	(433,060)	-	(433,060)
Long term liabilities	(438,929)	-	(438,929)
	<u>966,731</u>	<u>67,488</u>	<u>1,034,219</u>

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 2023

26 Net income from trading

The company 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 the above subsidiary 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 2023 have been audited and will be filed at Companies House.

A summary of the financial position for the year ended 30 March 2023 is given below:

Profit and loss account	2023 ACMC £	2022 ACMC £
Turnover – home care services	2,295,367	1,888,317
Administrative expenses – home care services	(1,906,618)	(1,690,569)
	<hr/>	<hr/>
Operating profit	388,749	197,748
Other income	-	-
	<hr/>	<hr/>
Profit on ordinary activities	388,749	197,748
Profits donated to Age Concern Manchester	(388,749)	(197,748)
	<hr/>	<hr/>
Retained result for the year	-	-
	<hr/>	<hr/>
Balance sheet	2023 £	2022 £
Current assets	563,732	342,355
Creditors – falling due within one year	(563,731)	(342,354)
	<hr/>	<hr/>
Net assets	1	1
	<hr/>	<hr/>
Called up share capital and reserves	1	1
	<hr/>	<hr/>

AGE CONCERN MANCHESTER AND ITS SUBSIDIARIES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2023

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.

27 Cash generated from operations	2023 £	2022 £
Surplus for the year	55	348,381
Adjustments for:		
Depreciation and impairment of tangible fixed assets	60,467	29,876
Profit on disposal of tangible fixed assets	-	-
Movements in working capital:		
Increase in stock	(1)	-
(Increase) in debtors	(196,656)	(123,293)
(Decrease) in creditors (excluding finance activities)	<u>(69,268)</u>	<u>(15,854)</u>
Cash (absorbed)/generated from operations	<u>(205,403)</u>	<u>239,110</u>