

**REGISTERED COMPANY NUMBER: 07535629 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1142364**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31ST MARCH 2022**  
**FOR**  
**AGE UK TAMESIDE**

Charity Number 1142364

**AGE UK TAMESIDE**  
**FINANCIAL STATEMENTS**  
**Year to 31st March 2022**

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The Trustees of Age UK Tameside have pleasure in presenting their report and the audited financial statements of the charity for the year ended 31 March 2022.

#### **Reference and Administrative Details**

Registered name	Age UK Tameside
Company registration number	07535629
Charity registration number	1142364
Address	131 Katherine Street Ashton-under-Lyne Lancashire OL6 7AW

#### **The Trustees**

The Trustees who served the charity during the year were as follows:

Mr R Needham (Chairman)  
Mr S Moss (resigned 12<sup>th</sup> October 2022)  
Mrs R Thompson  
Mr H Smith  
Mrs J Woodward  
Mr C Biddle

**Chief Executive/Company Secretary** M Thorpe

**Senior Statutory Auditor** P Buck FCA DChA

**Auditors** Champion Accountants LLP  
Chartered Accountants & Registered Auditors  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

**Bankers** National Westminster Bank plc  
Warrington Street  
Ashton-under-Lyne  
Lancashire  
OL6 6JL

The Board of Trustees presents its report and the audited accounts and financial statements for the year 1st April 2021 to 31st March 2022.

## **Structure, Governance and Management**

Age UK Tameside is a Charitable Company limited by guarantee Company Registration Number 07535629, Charity registration number 1142364.

The Charity was established for the following purposes for the benefit of the public and/or older people in and around Tameside:

- Preventing or relieving the poverty of older people
- Advancing education
- Preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical)
- Promoting equality and diversity
- Promoting the human rights of older people in accordance with the Universal Declaration of Human Rights
- Assisting older people in need by reason of ill-health, disability, financial hardship, social exclusion or other disadvantage
- Such charitable purposes for the benefits of older people as the trustees may from time to time decide
- The outcome of this being the wellbeing of older people

The objects and powers of the organisation are governed by the Articles of Association. The Charity's registered office is 131 Katherine St, Ashton-under-Lyne, Tameside, OL6 7AW.

The policies and general management of the Charity's activities are directed by the Board of Trustees which meets a minimum of six times per year and delegate responsibility for the delivery of policy and general management to The Chief Executive Officer Marcia Thorpe.

The Board of Trustees is responsible for the overall governance, management and control of the organisation, working with the Chief Executive Officer (CEO) and Senior Management Team (SMT) on strategic and organisational development.

Decisions about day-to-day operations are taken by the CEO and the SMT; decisions on matters of significant implications including health and safety, safeguarding and legal compliance (e.g., Data protection) are brought to the Board of Trustees.

### **Public Benefit**

The Board of Trustees gives regard to the Charity Commission guidelines on Public Benefit. The description of achievements and performance in the following sections of the report aim to describe how the income generated via a range of sources is best allocated to meet the public benefit of the population the Charity exists to serve, namely older people in and around the area of Tameside.

### **Related Parties**

Details of related party transactions are disclosed in the notes to the Financial Statements.

## **Financial Management and Reserves Policy**

The Board of Trustees review the Charity's activities and financial position in the following ways:

- Annual Away Day – to support the charity's strategic development and financial sustainability. This annual meeting also provides an opportunity for the Board to share their reflections with the wider staff team and volunteers.
- The Finance Sub Committee meet quarterly to review the financial year to date, assess any variance against planned income and expenditure and discuss and agree additional resources required outside the original annual financial plan. They also receive monthly exception.
- The Finance Sub Committee Chair participates in the annual budget setting exercise with the CEO and Finance personnel.
- The Trustees regularly review the charity's activities and financial position with regard to the level of commitments in respect of contracted services, the staffing profile, property and expected future needs and opportunities. The review focuses on future years income forecasts and planned expenditure, analysis of contingencies anticipated, existing and new challenges, vulnerabilities and risks and their potential impact and likelihood. New challenges focus on the uncertainties and destabilisation in the development of the personalisation agenda and the massive government changes taking place in statutory structures and delivery, as well as the impact of the economic situation generally and locally. It has been identified that to provide for three to six months unrestricted direct charitable costs, unrestricted reserves should be in excess of £260,000.
- The results for the year show a deficit of £23,718. The deficit for the year decreases reserves, leaving free funds of £222,602 representing 86% of the target figure.

## **Investment Policy**

The Charity holds investments as described in the notes to the Accounts and monitors the performance of these funds. A large proportion of the amounts shown as 'Cash and Bank' on the Balance Sheet is actually deposited in a number of bank accounts, including deposit accounts which attract the best interest rates available for the term of the deposit, albeit low rates due to the current climate.

## **Risk Management**

Age UK Tameside maintains a comprehensive Risk Register. This document is supported by a Risk Management Plan. The Board monitor the Risk Management Plan at six monthly intervals. Risks are measured using a traffic light system. Where risks are recorded as red or high priority, the Board agree mitigating action to address and reduce the level of risk. In November 2020 the charity introduced a stand-alone Covid Risk Register to enable the Board to focus on risks and threats directly related to Covid 19 to enable them to take swift, effective action and maintenance of this risk register continued throughout this financial year.

## **Quality**

Age UK Tameside aims to achieve the highest possible standards of quality and good practice for all its stakeholders. The Investors in People Award was achieved in May 2018, an accreditation audit was undertaken in 2021 where the charity successfully maintained its accreditation status. The charity also maintained its full compliance status with the Age UK National framework, Charity Quality Standards (CQS) September 2021 and we also secured the local Tameside quality award overseen by the charity Action Together.

## **Recruitment and appointment of the new Trustees**

Potential Trustees are nominated from several sources and Age UK Tameside welcome new individuals coming forward to share their skills and experience. Age UK Tameside proactively advertises widely for Trustees with specific skills and experience to support our work. During this financial year the Board recruited 2 new Trustees both with business experience and identified the need to recruit representation from Black, Asian and Minority Ethnic communities, which it has prioritised for its ongoing recruitment campaign.

The service provided by the Trustees is a voluntary one and the Trustees did not receive or waive any remuneration or benefits for the services they gave during the year.

Age UK Tameside also conducts business with its associates within the Age England Association and with Age UK.

## **Induction and training of new Trustees**

Any potential new Trustees submit an expression of interest and attend a welcome meeting with a current Trustees, this meeting focusses skills and experiences they may bring to support the Charities objectives.

New Trustees then attend a formal introduction with the CEO where they are guided through a presentation about the Charities history to current day, talk through the Strategic Plan, Scheme of Delegation, tour the building, facilities, meet staff and volunteers. At this time new Trustees also complete Personal Contact and Conflict of Interest Declaration forms and receive Charity Commissions recommended documents relating to Effective Governance.

## **Organisational Structure and Decision Making**

The charity has 21 salaried staff and 9 volunteers. The Board delegate responsibility for the day-to-day operations and implementation of the strategic plan to Marcia Thorpe, Chief Executive Officer (CEO). The Board and CEO are governed by a Scheme of Delegation.

During the financial year, the charity restructured its management team by introducing a new Operations Director role to work alongside the existing Services Director, the charity also appointed a permanent Finance Officer to provide expert financial management of charity resources.

Decision making within the Charity is informed by ongoing assessment of the internal and external environment from a local perspective through information gathered by our inclusion in strategic forums, community networking, older people consultation events and access to statistical data, as well as through partner relationships with likeminded Charities, Faith Groups and our long-established working relationship with Commissioners.

Decision making is influenced from a national perspective through a strong relationship with Age UK groups across Greater Manchester and the Northwest of England. The organisation also benefits from the Brand Partnership Agreement with Age UK England, these benefits include training, service development, access to research, business modelling, access to grants, marketing and public relations.

During the financial year Age UK England began a consultation process with all Brand Partners to review and change the current Brand Partnership Agreement. This included 'Big Conversation' events, and online information and discussion forums. The Board has held its own internal consultation meetings and provided feedback to Age UK England. Brand Partnership developments have been postponed to allow the new national CEO time to settle into post and should be finalised in 2023.

The Board make key decisions on:

- financial matters and capital expenditure in excess of £5,000
- growth opportunities
- service closures
- allocation of reserves
- risk management
- organisational development and structure

The Chief Executive Officer provides relevant information to the Trustees which help inform their decisions. The Chief Executive Officer has delegated responsibility to deliver the agreed strategic objectives with the Charities management team.

Service Performance, Health and Safety, Safeguarding, Information Governance, Client Feedback, Complaints, Finance Management and Budget Reports are standing agenda items for Board meetings. There are several key performance indicators to assist the Board to monitor performance and identify under performance, so they can agree remedial actions.

### **Staffing and Resources**

Age UK Tameside constantly reviews the balance and affordability of staff and volunteers against increasing demand for our services. This review information is used to identify the need for new posts, staff developments, targeted volunteer recruitment campaigns and organisational restructures.

### **Charity Ethos**

All Age UK Tameside staff and volunteers share a common goal; to support older people stay as independent as possible and maintain a good quality of life. Since launching our 'Living the Values' in May 2018, they are now fully embedded into the everyday work of charity and a major part of the induction process and ongoing coaching of the staff team, our values are:

- We Take Pride in What We Do
- We Strive for Excellence
- We Put People First
- We Act with Integrity
- We Respect Others

To complement our 'Living the Values' ethos the charity introduced a new representation group who have named themselves 'The Middlers'. The group is made of 3 members of the staff team supported by the Information and Advice Service Manager. Their remit is to represent staff issues, bring forward staff ideas with a particular focus on equalities, diversity and inclusion, lead on the annual Away Day, shape the annual staff survey and promote wellness and working together across the charity. During the year the 'The Middlers' successfully installed a hearing loop at the Centre to support clients who are deaf and those experiencing hearing impairment.

## **Age UK Tameside Services**

This year has seen the full re-opening of the charity's Centre in Ashton-under-Lyne, following its closure and limited access during the pandemic. During this time the charity diversified to provide emergency and crisis support to older people using a community-based model.

As such the re-opening required careful consideration, staff and services were reintroduced to the Centre using an implementation plan with a staggered system approach, to enable us to embed a service and staff team, deal with any challenges before moving on the next service and staff team. As well as this the Centre carried out staff risk assessments, service delivery risk assessments, devised a new track and trace system, put in place covid secure measures, and promoted covid safety information posters throughout the Centre.

Since re-opening the charity has experienced significant changes to way older people access services with the demand for at home support increasing, a marked increase in welfare benefits advice, and challenges as older people have been hesitant to access services delivered from the Centre, with some unable to do so due to declining health and as widely reported many older people across the country have lost their lives during the pandemic and are struggling with long covid and social anxiety.

As such the charity's paid for services delivered from the Centre are in the process of re-building. During the financial year there has been a steady increase in older people accessing Studio 131 which provides exercise and dance classes, by year end the Studio was back to full capacity, we secured a small grant to deliver additional free classes and the space has been successfully leased to an external dance company three times a week.

The 131 Club has retained its financial grant support from the Clinical Commissioning Group, to support those older people with severe and enduring mental health, this financial grant support has been extended to March 2025, which has provided a level of financial stability to the 131 Club.

There have been challenges in re-building the full fee-paying customer base, it is important to more that pre-pandemic the Club was at full capacity and providing the charity with a stable and secure unrestricted income stream. Initially there were transport issues as the community transport service used by the Club scaled up its operations having closed during the pandemic, which through negotiation with staff about the needs of the Club was eventually resolved. However, most of the ongoing issues have revolved around the reluctance and fear amongst older people to socialise.

To support the re-build of the Club the charity devised an action plan, we also secured investment funding from Action Together to help manage the financial impact of any Club income loss. Some of this investment funding was also utilised to undertake a publicity and promotional campaign via local media including radio. The charity also promoted its covid safe practices on its website and club literature to offer reassurance to older people. At year end the 131 Club customer base and income increased, the charity will continue to implement the re-build action plan over the next financial year and are hopeful the Club will return to its pre-pandemic success at that time.



## **Community Support**

The Community Support Service provides practical support to older people in their own homes, this includes those who have recently been discharged from hospital, lost their confidence, feel lonely and isolated or need additional support to engage with local community groups and activities. This service continues to be funded by Thameside MBC.

## **Information, Advice and Advocacy**

Our Information and Advice service funded by Thameside MBC provides free assistance for welfare benefits and statutory support entitlements. During the year the service has been re-structured to meet the ever-increasing demand and a new Manager appointed to oversee day to day practice, supervise case work and support advisors.

## **Dementia Service**

During this financial year the service was part funded by Thameside MBC and Age UK England via a development grant to support the introduction of Maintenance Cognitive Stimulation Therapy (MCST) groups for people living with early onset Dementia. This was a 12-month initiative which included other Age UK groups across the country. The funding supported clinical training for staff, enabled us to purchase additional equipment and other resources including community language support. Due to the success of the programme the charity was invited to apply for an additional grant to provide MCST groups for older people living with early onset Dementia in other community settings.

## **Falls Prevention**

The Falls Prevention Service re-opened having been closed throughout the pandemic, stay active and exercise workbooks were produced and delivered to older people during the pandemic to support their mobility. To enable the service to increase its capacity to work with more older people who had experienced a fall or at risk of falling, the administrative duties undertaken by the Falls Coach as part of the service were re-assigned to another worker. This enabled the Falls Coach to focus 100% of their time on assessing clients and their homes, placing them on appropriate intervention courses and delivering the charity's Falls Prevention Course. The Coach also introduced one to one coaching, a Falls Prevention Exercise Guide and was supported to deliver the programme to larger groups with the support of volunteers.

## **Winter Warm**

This year the Winter Warm initiative ran from November 2021 to April 2022 and comprised of free lunches and the distribution of warm bags to over 150 Thameside residents. The bags included winter woollies, helpful household utensils and information and advice about heating the home and keeping warm.

## **Get Up & Go**

The Get Up & Go counselling service diversified somewhat during the pandemic to enable the team to reach those older people in need. However, the one-to-one work in older people's homes continued for the most part, using a home risk assessment tool. This year the service focussed on establishing its group work supporting older people experiencing bereavement and those experiencing the loss. As well as its educational engagement work providing community talks to dispel the myths around older people and mental health. The service also received short terms grant funding to increase capacity within the counselling team. The service works in partnership with the Community Support Service for older people who are significantly impacted by issues of loneliness and would benefit from access to counselling.

## **Next Steps Employability**

The charity was able to resume its over 50's employment programme, with 12 months grant funding from the European Social Fund for which the charity secured a grant extension. At the end of the funding term the charity successfully met all the outcomes and targets. The charity was able to build on this success and successfully applied to a community fund to continue Next Steps for a further 12 months and a new bid to develop the programme is currently under consideration.

## **Enterprise**

At the end of the financial year the charity identified a new enterprise initiative, the charity employed a new Operations Director with business development skills to set up a Footcare Service for the benefit of older people and to secure an unrestricted income stream that the charity can grow across future financial years. This Director also has a remit to secure other types of unrestricted income through corporate and commercial giving schemes.

## **Partnership Work**

Age UK Tameside relies on a network of organisations, community groups, business and individuals. The Charity continues as an active member of Tameside and Voluntary Sector Influencing Group for Voluntary Sector leaders, the Active Alliance focussing on stay active initiatives and we are part of a new working group focussed on the Integrated Care Plan.

## **Appreciation and Thanks**

The charity would like to give special thanks to its staff team and volunteers, who have shown high levels of resilience as the demand for services has grown and the delivery of services has changed as have the needs of older people. Staff have demonstrated their commitment to older people, their loyalty to the charity and their trust in Senior Management decisions and Board governance as we all navigate this new post pandemic landscape across the borough.

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of Age UK Tameside for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 Charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

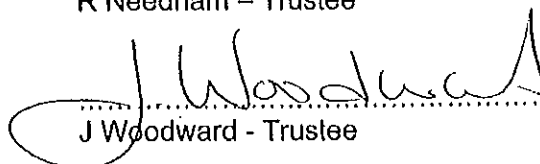
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

In so far as the Trustees are aware:

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

Approved by the Board of Trustees on 17th March 2022 and signed on their behalf by

  
.....  
R Needham – Trustee

  
.....  
J Woodward - Trustee

131 Katherine Street  
Ashton-under-Lyne  
Lancashire  
OL6 7AW

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE UK TAMESIDE**

### **Opinion**

We have audited the financial statements of Age UK Tameside (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position (Balance Sheet), and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, 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 Auditors responsibilities for the audit of the financial statements 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 financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charitable Company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF** **AGE UK TAMESIDE – continued**

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, 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.

### **Matters on which we are required to report by exception**

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

### **Responsibilities of trustees**

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

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

### **Our 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 a Report of the Independent Auditors 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:

- We obtained an understanding of the legal and regulatory frameworks applicable to the Charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Companies Act 2006, the Charities SORP (FRS 102), Employment regulation and Health and Safety legislation.
- We obtained an understanding of how the Company are complying with those legal and regulatory frameworks by making inquiries to the management.
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud.
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process.
- Challenging assumptions and judgements made by management in its significant accounting estimates;
- Identifying and testing journal entries; in particular any journal entries posted with unusual account combinations; and
- Reviewing material variation from our expectation in the income, expenses and balances; and
- Assessing the extent of compliance with the relevant laws and regulations.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or inherent misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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.



P Buck FCA, DChA (Senior Statutory Auditor)  
for and on behalf of Champion Accountants LLP  
Chartered Accountants  
& Statutory Auditors  
7-9 Station Road  
Hesketh Bank  
Preston  
PR4 6SN

Date: ..... 17 November 2022

**AGE UK TAMESIDE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**For the Year Ended 31 March 2022**

		Unrestricted Funds £	Restricted funds £	Year Ended 2022 Total funds £	Year Ended 2021 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and Legacies	2	120,178	111,772	231,950	168,993
Other trading activities	3	5,172	-	5,172	10,486
Investments	4	1,958	-	1,958	1,966
<b>Charitable Activities</b>					
Age UK		52,951	-	52,951	83,187
Assisting older people	5	318,733	-	318,733	304,492
<b>Total</b>		<b><u>498,992</u></b>	<b><u>111,772</u></b>	<b><u>610,764</u></b>	<b><u>569,124</u></b>
<b>EXPENDITURE ON</b>					
<b>Costs of generating funds</b>					
Raising funds	6	11,285	13,370	24,655	-
<b>Charitable activities</b>					
Assisting older people	7	<u>521,804</u>	<u>90,759</u>	<u>612,563</u>	<u>537,420</u>
<b>Total</b>		<b><u>533,089</u></b>	<b><u>104,129</u></b>	<b><u>637,218</u></b>	<b><u>537,420</u></b>
<b>Net gains/(loss) on Investments</b>	14	<u>2,736</u>	<u>-</u>	<u>2,736</u>	<u>7,062</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(31,361)</b>	<b>7,643</b>	<b>(23,718)</b>	<b>38,766</b>
Transfer between funds		9,500	(9,500)	-	-
<b>Net Income/(expenditure)</b>		<b>(21,861)</b>	<b>(1,857)</b>	<b>(23,718)</b>	<b>38,766</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Funds Brought Forward</b>		<b><u>1,108,109</u></b>	<b><u>78,809</u></b>	<b><u>1,186,918</u></b>	<b><u>1,148,152</u></b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,086,248</u></b>	<b><u>76,952</u></b>	<b><u>1,163,200</u></b>	<b><u>1,186,918</u></b>

The prior year included restricted income (donations and legacies) at £109,558, restricted expenditure of £98,074 and transfers between funds of £24,995. The net deficit on restricted funds for 2021 was £13,511.

There were no unrecognised gains or losses in 2022 or 2021 other than those included in the Statement of Financial Activities.

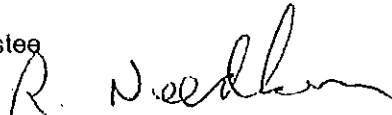
**AGE UK TAMESIDE,  
BALANCE SHEET  
At 31 March 2022**

	Notes	As At 31 Mar 2022 £	As At 31 Mar 2021 £
<b>FIXED ASSETS</b>			
Tangible assets	13	739,692	749,418
Investments	14	42,753	40,017
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	15	28,838	101,26
Cash and bank		<u>388,219</u>	<u>424,834</u>
		417,057	434,960
<b>CREDITORS</b>			
Amounts falling due within one year	16	<u>(36,302)</u>	<u>(37,477)</u>
<b>NET CURRENT ASSETS</b>		<u>380,755</u>	<u>397,483</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,163,200</u>	<u>1,186,918</u>
<b>NET ASSETS</b>		<u>1,163,200</u>	<u>1,186,918</u>
<b>FUNDS</b>	17/18		
Unrestricted funds – Fixed Assets		782,445	789,435
Unrestricted funds – Designated other		81,201	105,000
Unrestricted funds – General		222,602	213,674
Restricted funds		<u>76,952</u>	<u>78,809</u>
<b>TOTAL FUNDS</b>		<u>1,163,200</u>	<u>1,186,918</u>

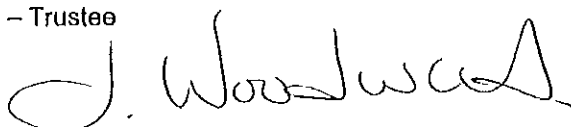
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

R Needham – Trustee



J Woodward – Trustee



The notes on the appended pages form part of these financial statements.



**AGE UK TAMESIDE  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2022**

		<b>2022</b>	<b>2021</b>
	<b>Notes</b>		
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(25,864)	186,691
		<hr/>	<hr/>
<b>Net cash provided by (used in) operating activities</b>		(25,864)	186,691
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(12,709)	(52,230)
Disposal of tangible fixed assets		0	5,000
Interest/investment income received		<u>1,958</u>	<u>1,966</u>
<b>Net cash provided by (used in) investing activities</b>		(10,751)	(45,264)
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		(36,615)	141,427
<b>Cash and cash equivalents at the beginning of the reporting period</b>		424,834	283,407
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><b>388,219</b></u>	<u><b>424,834</b></u>

**AGE UK TAMESIDE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
<b>1. RECONCILIATION OF NET INCOME/(EXPENDITURE)</b>	<b>(23,718)</b>	<b>38,766</b>
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		
Adjustments for:		
Depreciation charges	22,435	45,504
(Gain)/losses on investments	(2,736)	(7,062)
Interest/investment income received	(1,958)	(1,966)
Decrease/(increase) in debtors	(18,712)	95,671
(Decrease)/increase in creditors	(1,175)	12,405
Disposal of Fixed Assets	-	3,373
	<hr/>	<hr/>
<b>Net cash provided by (used in) operating activities</b>	<b>(25,864)</b>	<b>186,691</b>
	<hr/>	<hr/>
<b>2. ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash at bank and in hand	388,219	424,834
	<hr/>	<hr/>
<b>Total cash and cash equivalents</b>	<b>388,219</b>	<b>424,834</b>
	<hr/>	<hr/>

**AGE UK TAMESIDE  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are shown at market value in compliance with the requirements of "Accounting and Reporting by Charities" Statement of Recommended Practice 2015 (FRS102) and in accordance with applicable UK Accounting Standards and the Companies Act 2006.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**

Support costs have been allocated in proportion to the number of full time equivalent staff employed directly in activities undertaken by the charity.

Governance costs are included within support costs and disclosed in note 9 to the accounts.

**Capitalising of fixed assets**

Expenditure for an item which meets the definition of a fixed asset, and equals or exceeds £500, should be identified and flagged as a fixed asset and recognised on the Balance Sheet. Assets purchased in bulk even if the cost of each asset is less than £500 but the total is more than £500.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and equipment	- 20% straight line
Computers	- 33 1/3% straight line
Motor vehicles	- 25% straight line

Freehold property and land is not depreciated since it is considered that given the long life of the property concerned, depreciation would be immaterial, if any. The Trustees carry out an annual impairment review in accordance with Accounting Standards.

**Taxation**

The charity is exempt from tax on its charitable activities.

**AGE UK TAMESIDE  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES (CONTINUED)**

**Fixed asset investments**

Fixed asset investments are included in the Accounts at Market Value as at the Balance Sheet date.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Legacy Income**

Legacy income is recognised in accordance with "Accounting and Reporting by Charities" Statement of Recommended Practice 2015 (FRS102 version).

The following tests are applied:

1. Entitlement – control over the rights or other access to the economic benefit has passed to the charity.
2. Probable – it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.
3. Measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

**Investment Policy**

Age UK Tameside has the power to invest contained in its Articles. Responsibility for sanctioning and approving investments lies with the Board as advised by the Treasurer who will be advised by outside advisors on all medium and long term investments held by the organisation.

**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	31 Mar 2022 £	31 Mar 2021 £
Gifts, donations and legacies	3,840	300	4,140	9,065
Grants	<u>116,338</u>	<u>111,472</u>	<u>227,810</u>	<u>159,928</u>
	120,178	111,772	231,950	168,993

**3. OTHER TRADING ACTIVITIES**

	31 Mar 2022 £	31 Mar 2021 £
Rental Income	4,425	9,077
Other Income	<u>747</u>	<u>1,409</u>
	<u>5,172</u>	<u>10,486</u>

**4. INVESTMENT INCOME**

	31 Mar 2022 £	31 Mar 2021 £
Deposit Account Interest	<u>1,958</u>	<u>1,966</u>

**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**5. CHARITABLE ACTIVITIES INCOME**

	Assisting Older People £	31 Mar 2022 Total Activities £	31 Mar 2021 Total Activities £
<b>Unrestricted funds</b>			
TMBC	141,388	141,388	159,544
Activity fees	4,997	4,997	2,509
Paid for Day Care	29,908	29,908	-
GP Health funding	108,040	108,040	108,039
Tameside and Glossop Falls	<u>34,400</u>	<u>34,400</u>	<u>34,400</u>
	<b><u>318,733</u></b>	<b><u>318,733</u></b>	<b><u>304,492</u></b>

**6. RAISING FUNDS: COST OF GOODS SOLD AND OTHER COSTS**

	31 Mar 2022 £	31 Mar 2021 £
Cost of Goods Sold	<u>24,655</u>	<u>-</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs (See note 8) £	Support costs (See note 9) £	Totals £
Assisting older people	<u>321,184</u>	<u>291,379</u>	<u>612,563</u>
	<b><u>321,184</u></b>	<b><u>291,379</u></b>	<b><u>612,563</u></b>

**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>Assisting Older People £</b>	<b>31 Mar 2022 £</b>	<b>31 Mar 2021 £</b>
Staff costs	281,373	281,373	223,089
Premises costs	4,355	4,355	2,140
Office costs	30,596	30,596	33,996
Vehicle costs	4,860	4,860	908
	<b><u>321,184</u></b>	<b><u>321,184</u></b>	<b><u>260,133</u></b>

**9. SUPPORT COSTS**

Support costs, included in note 7 above, are as follows:

	<b>Assisting Older People £</b>	<b>31 Mar 2022 Total activities £</b>	<b>31 Mar 2021 Total activities £</b>
Salaries & pensions	106,923	106,923	130,566
Premises costs	62,986	62,986	32,367
Office costs	45,893	45,893	34,183
Professional fees	50,845	50,845	32,971
Other Costs	2,297	2,297	1,426
Depreciation	22,435	22,435	45,504
	<b><u>291,379</u></b>	<b><u>291,379</u></b>	<b><u>277,017</u></b>

**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

The finance manager left in August 2020 and as a result of the Covid restrictions the Board agreed to second the Treasurer (P Sherlock, who is also a Trustee) to assist in the Charities finance department. A remuneration of £11,510 (2021: £6,500) was paid which is below the commercial rate for such work.

**Trustees' Expenses**

An amount of £NIL was paid to the Treasurer in the year. (2021 £118)

**11. STAFF COSTS**

	31 Mar 2022 £	31 Mar 2021 £
Wages and salaries	347,694	326,638
Social security costs	21,800	16,969
Pension costs	8,700	7,465
Redundancy costs	<u>5,360</u>	<u>-</u>
	<b><u>383,554</u></b>	<b><u>351,072</u></b>

The average head count of employees during the period, was 21 comprising 16 direct charitable personnel and 5 management and administrative personnel.

Nobody was paid more than £60,000 during the year, being the disclosable amount required by the Charity SORP.

Payments to key management personnel (combined) for the year ended 31 March 2022 totalled £94,589 (2021: £84,280).

**12. AUDITORS' REMUNERATION**

Total resources expended includes £6,840 (2021 £6,600) for audit services.



**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Furniture and equipment £	Motor vehicles £	Totals £
<b>COST</b>				
B/fwd as at 1 April 2021	1,036,572	270,467	39,737	1,346,776
Additions	-	12,709	-	12,709
Disposals	-	-	-	-
C/fwd as at 31 March 2022	<u>1,036,572</u>	<u>283,176</u>	<u>39,737</u>	<u>1,359,485</u>
<b>DEPRECIATION</b>				
B/fwd as at 1 April 2021	354,085	233,349	9,924	597,358
Charge for year	-	14,982	7,453	22,435
Eliminated on disposal	-	-	-	-
C/fwd as at 31 March 2022	<u>354,085</u>	<u>248,331</u>	<u>17,377</u>	<u>619,793</u>
<b>NET BOOK VALUE</b>				
As at 31 March 2022	<u>682,487</u>	<u>34,845</u>	<u>22,360</u>	<u>739,692</u>
As at 31 March 2021	<u>682,487</u>	<u>37,118</u>	<u>29,813</u>	<u>749,418</u>

Included in cost of land and buildings is freehold land of £100,000.

**14. INVESTMENTS**

	31 Mar 2022 £	31 Mar 2021 £
Investments	40,017	32,954
Gain/(loss) on revaluation	<u>2,736</u>	<u>7,063</u>
Market Value as at 31 March 2022	42,753	40,017

These investments are to be held on a long term basis; any income generated from them is to be applied for the general relief of older people within the Tameside area. They comprise:

- 2,550 M & G Charifund Income Units
- £770 21/2% Index Linked Treasury Stock 2024

**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31 Mar 2022 £	31 Mar 2021 £
Trade debtors	2,893	-
Other debtors	11,160	6,784
Prepayments	<u>14,785</u>	<u>3,342</u>
	<b><u>28,838</u></b>	<b><u>10,126</u></b>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31 Mar 2022 £	31 Mar 2021 £
Trade creditors	18,936	1,538
Social security and other taxes	10,106	7,664
Grants received in advance	-	19,305
Accruals	<u>7,260</u>	<u>8,970</u>
	<b><u>36,302</u></b>	<b><u>37,477</u></b>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31 Mar 2022 Total funds £	31 Mar 2021 Total funds £
Fixed assets	782,445	-	782,445	789,435
Current assets	340,105	76,952	417,057	434,960
Current liabilities	<u>(36,302)</u>	<u>-</u>	<u>(36,302)</u>	<u>(37,477)</u>
	<b><u>1,086,248</u></b>	<b><u>76,952</u></b>	<b><u>1,163,200</u></b>	<b><u>1,186,918</u></b>

**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**18. MOVEMENT IN FUNDS**

	At 31.03.21 £	Net movement in funds £	Transfer between funds £	At 31.03.22 £
<b>Unrestricted funds</b>				
Fixed Assets	789,435	(6,990)	-	782,445
Other	213,674	(24,371)	33,299	222,602
<b>Designated</b>				
Enterprise Investment	50,000	-	-	50,000
Future Capital Items	45,000	-	(13,799)	31,201
Office Refurbishment	10,000	-	(10,000)	-
<b>Restricted funds</b>				
TMBC - Action Together Vol Mentor	6,324	(2,868)	-	3,456
ESC Lottery Fund	8,500	-	(8,500)	-
Big Lottery Fund Get Up & Go	49,649	12,294	-	61,943
Lottery Fund Community Language	9,216	(3,462)	-	5,754
WEA Employability	4,120	1,679	-	5,799
John Laing	1,000	-	(1,000)	-
<b>TOTAL FUNDS</b>	<b><u>1,186,918</u></b>	<b><u>(23,718)</u></b>	<b><u>-</u></b>	<b><u>1,163,200</u></b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund and fixed assets	498,992	(530,353)	(31,361)
<b>Restricted funds</b>			
TMBC – Action Together Vol Mentor	-	(2,868)	(2,868)
Big Lottery Fund Get Up & Go	92,940	(80,646)	12,294
Lottery Fund Community Language	-	(3,462)	(3,462)
WEA Employability	15,532	(13,853)	1,679
DW Pension	300	(300)	-
B & Q	3,000	(3,000)	-
<b>TOTAL FUNDS</b>	<b><u>610,764</u></b>	<b><u>634,482</u></b>	<b><u>(23,718)</u></b>

**AGE UK TAMESIDE**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**18. MOVEMENT IN FUNDS - Continued**

The transfers of funds of £8,500 and £1,000 relate to money spent in prior years now correctly transferred to unrestricted reserves.

Designated funds have been established to account for future costs as follows:

£50,000 Start up costs for a new foot care service including equipment costs, advertising costs and other associated costs for a new business growing its customer base and profit margins.

£5,000 upgrade of staff kitchen.

£10,000 to address wear-and-tear of the internal décor, furnishings and fittings with a particular emphasis on those located on the first floor as they are hired and rented to external customers.

£16,201 for a new pathway, fencing and CCTV upgrade.

**19. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid over the remaining life of the lease:

	31 Mar 2022 £	31 Mar 2021 £
<b>On leases expiring:</b>		
Within one year	-	555
Between one and five years	6,372	-
More than five years	<u>-</u>	<u>-</u>
	<b>6,372</b>	<b>555</b>

**20. SHARE CAPITAL**

The Charity is limited by guarantee and as such has no share capital. In the event of the Charity being wound up, the liability of each member is limited to £10.

**AGE UK TAMESIDE  
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022**

**21. RELATED PARTIES**

**Age UK**

Age UK is the National "Brand" Partner with whom Age UK Tameside has a Partnership Agreement.

Age UK Tameside received Grants totalling £52,951 in the year.

**Other**

During the year the Charity paid the sister of the Chief Executive £34,634 in respect of employment as service manager.

This related party transaction was at a normal commercial rate and agreed independently of the related management concerned.

## COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and Legacies	59,435	109,558	168,993
Other trading activities	10,486	-	10,486
Investments	1,966	-	1,966
<b>Charitable Activities</b>			
Age UK	83,187	-	83,187
Assisting older people	304,492	-	304,492
<b>Total</b>	<u><b>459,566</b></u>	<u><b>109,558</b></u>	<u><b>569,124</b></u>
<b>EXPENDITURE ON</b>			
<b>Costs of generating funds</b>			
Raising funds	-	-	-
<b>Charitable activities</b>			
Assisting older people	<u>439,346</u>	<u>98,074</u>	<u>537,420</u>
<b>Total</b>	<u><b>439,346</b></u>	<u><b>98,074</b></u>	<u><b>537,420</b></u>
<b>Net gains/(loss) on Investments</b>	<u>7,062</u>	<u>-</u>	<u>7,062</u>
<b>NET INCOME/(EXPENDITURE)</b>	27,282	11,484	38,766
Transfer between funds	24,995	(24,995)	-
Net income/(expenditure)	52,277	(13,511)	38,766
<b>RECONCILIATION OF FUNDS</b>			
<b>Funds Brought Forward</b>	<u><b>1,055,832</b></u>	<u><b>92,320</b></u>	<u><b>1,148,152</b></u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>1,108,109</b></u>	<u><b>78,809</b></u>	<u><b>1,186,918</b></u>