

**AGE UK TAMESIDE
ANNUAL REPORT AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

Charity registration number 1142364

Company registration number 07535629 (England and Wales)

AGE UK TAMESIDE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Robert Needham	
	Mrs R S Thompson	
	Mrs J Woodward	(Appointed 1 December 2022)
	Mr C Biddle	(Appointed 17 November 2022)
Secretary	M Thorpe	
Charlty number	1142364	
Company number	07535629	
Registered office	131 Katherine Street Ashton-under-Lyne Greater Manchester OL6 7AW	
Auditor	Champion Accountants LLP 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

AGE UK TAMESIDE

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AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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.

The SMT name, role and function has been reviewed and replaced with the Leadership Team (LT) with a newly developed Terms of Reference and meeting schedule.

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.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Achievements and performance **Age UK Tameside Services**

In general terms the Charity is still rebuilding Services following the pandemic, as well as dealing with loss and grief, many of the older people who attended our main fee paying service, the 131 Club have significant long term conditions which mean they are no longer able to access the service.

This has presented the Charity with some challenges and as such we devised a comprehensive promotional plan to increase 131 Club Customers, including installing new promotional boards at the front of the Centre and a schedule of advertisements in the local newspaper and radio station. These activities have proved successful as we have seen 35% growth in the 131 Club customers across the financial year and will continue to implement these promotional plans as we are confident the 131 Club customer base will return to its pre pandemic capacity.

We have continued to see an increase in the number of older people needing community home support and this service has been at full capacity across the financial year, a 12 month Community Wellbeing Grant from Action Together enabled us to manage this increase in customers and reach the many older people in need of this type of at home support.

Once again there has been a significant increase in the demand for our Information and Advice Service which has also been compounded by the Cost of Living Crisis. As a result the Service has been consistently oversubscribed leading to multiple temporary closures to allow Advisors to undertake complex client case work.

We successfully secured National Lottery funding to continue our Get Up & Go Counselling Service for a further 2 years. The TMBC commissioned funding which financially supports our core service offer, was extended for a 12 month period, subject to tender in 2024 and our Clinical Care Group (CCG) funding remains in place until 2025, the CCG restructured and the funding body replaced by Greater Manchester Integrated Care Board (GM ICB).

Work was carried out to introduce a new fee paying footcare service, with significant research and development work undertaken during the financial year to establish the service offer, agree costs, carry out refurbishment works and recruit staff. The Service was market tested in January 2023 and the Happy Feet Footcare Service officially launched in March 2023.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

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 Tameside MBC.

Information, Advice and Advocacy

Our Information and Advice service funded by Tameside MBC provides free assistance for welfare benefits and statutory support entitlements. The service now includes the Next Steps Employability Programme as another way for clients to access support to maximise their income.

Dementia Service

We continue to provide Maintenance Cognitive Stimulation Therapy (MCST) groups for people living with early onset Dementia. Working in collaboration with the Dipak Dristi Community Group, supporting a Gujarati speaking client group for one of the groups and an open group for the other MCST programme we deliver, both from our Centre base. Due to the success of this work Age UK England invited us to submit a funding application to establish an MCST group outside of the Centre and work was undertaken during the financial year to prepare this submission.

Falls Prevention

Due to the Covid closure from the previous year, the service increased the number of clients it supported on its Falls Programme, to deal with a manageable wait list. The Falls Coach noted that there was an increase in complex cases at the assessment stage which we believe was another impact of the pandemic. As such more time was needed to properly assess these older people while at home.

Winter Warm

This year the Winter Warm initiative ran from January to March 2023, we provided free lunches Monday to Friday together with a Winter Warm Hub where older people could stay at the Centre to watch television, listen to the radio, read or surf the net in a warm cosy environment with refreshments. As well as providing winter give aways like hats, gloves, socks and stay warm advice and information.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Get Up & Go

The Get Up & Go Service is in its fourth year of delivery, and has proved to be a vital community service for older people experiencing common mental health issues. Work has been undertaken to secure the future of the service beyond its current funding term.

Next Steps Employability

The Next Steps Employability Service is an established back to work programme for older people which we have successfully integrated into our core service offer. The Service was initially funded by the European Social Fund as a pilot programme and is currently funded by a small community lottery grant.

Enterprise and Development

The Charity has employed an Enterprise Development Manager, part of the remit of this new Senior role is to develop and set up new fee paying services, secure donations from local business and attract corporate sponsorship. These activities will provide the Charity with an unrestricted funding stream, allowing us a level of independence from commissioned funds putting us in a better position to develop bespoke services for the older people of Tameside.

Appreciation and Thanks

The Charity would like to thank its staff team for their continued commitment to delivering high quality services to older people living in Tameside and for working in ways that help to create and sustain a positive work environment for all. To its volunteers for their hard work, loyalty and dedication and to the Board for living up to the responsibilities of good governance and leadership, in what has been a changing external landscape for many local charities including Age UK Tameside.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

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 has been disbanded and Finance Matters merged into overall Board Meetings as a standalone Agenda item. At quarterly meetings the Board are able to review the financial year to date, assess any variance against planned income and expenditure, discuss and agree additional resources required outside the original annual financial plan. They also receive monthly financial exception reports from the Finance Officer.
- The Treasurer participates in the annual budget setting exercise with the CEO and Finance Officer.
- 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 £222,000.

The results for the year show a deficit of £132,098, with £63,294 of this deficit being attributable to unrestricted general funds. The deficit for the year decreases reserves, leaving free funds of £168,500 representing 76% 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.

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 quarterly 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.

Quality

Age UK Tameside aims to achieve the highest possible standards of quality and good practice for all of its stakeholders. The Investors in People Award accreditation was retained in May 2023 following an in depth onsite assessment. As well as this, following a 2 day Inspection, we retained the Age UK England Charity Quality Standard in early November 2023. We do also continue to retain our local Tameside quality award overseen by the charity Action Together.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Moss	(Resigned 17 November 2022)
Mr H Smith	(Resigned 23 November 2023)
Mr Robert Needham	
Mrs R S Thompson	
Mrs J Woodward	(Appointed 1 December 2022)
Mr C Biddle	(Appointed 17 November 2022)
Mr D Chauhan	(Appointed 17 November 2022 and resigned 23 November 2023)

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. This financial year the Board carried out a Board Recruitment Review, making changes to the recruitment process and updating its website. The Board also introduced a knowledge acquisition programme as part of the Induction Process for new Trustees. This financial year the Board have recruited 2 new Trustees, including racially diverse representation as a building block for future equality, diversity and inclusion of Board recruitment initiatives.

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.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 Leadership team by introducing a new Enterprise Development Manager role to work alongside the existing Services Director. The Senior Assistant role was also reviewed and is now the Advice and Support Services Co-Ordinator managing the Information and Advice Service as well as being part of the Leadership Team.

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.

Following a round of consultation last year, this financial year Age UK England presented its timetable for the new Brand Partnership Agreement, with significant work planned for 2023 to enable formal sign up to a new Brand Partnership Agreement by March 2024. As such the Board has committed time and resources to be able to fully engage with the process.

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.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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:

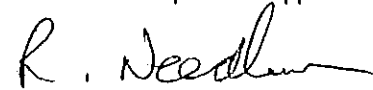
- We Take Pride in What We Do
- We Strive for Excellence
- We Put People First
- We Act with Integrity
- We Respect Others

Following the successful launch of 'The Middlers' Staff Representation Group, last year, a new group was elected as staff representatives during this financial year. As such 'The Middlers' have successfully introduced a buy and sell annual leave scheme for staff, a paper and cardboard recycling scheme, a staff community language initiative and organised an end of year celebration for staff and recognition event for volunteers.

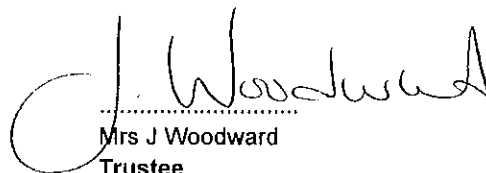
Auditor

In accordance with the company's articles, a resolution proposing that Champion Accountants LLP be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



Mr Robert Needham
Trustee



Mrs J Woodward
Trustee

Date: 30th November 2023

AGE UK TAMESIDE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Age UK Tameside for the purpose of company law, are responsible for preparing the Trustees' Report 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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

AGE UK TAMESIDE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AGE UK TAMESIDE

Opinion

We have audited the financial statements of Age UK Tameside (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the '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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

AGE UK TAMESIDE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AGE UK TAMESIDE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the 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 '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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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:

-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.

AGE UK TAMESIDE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AGE UK TAMESIDE

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Peter Buck FCA, DChA (Senior Statutory Auditor)
for and on behalf of Champion Accountants LLP

30 November 2023

Chartered Accountants
Statutory Auditor

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Champion Accountants LLP is eligible for appointment as auditor of the by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AGE UK TAMESIDE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general designated - 2023 £	Unrestricted funds designated - other 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general designated - 2022 £	Unrestricted funds designated - other 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:									
Donations and legacies	2	6,472	-	108,716	115,188	120,178	-	111,772	231,950
Charitable activities									
Age UK	3	10,000	23,961	-	33,961	52,951	-	-	52,951
Assisting older people	3	357,301	9,000	-	366,301	318,733	-	-	318,733
Other trading activities	4	14,914	-	-	14,914	5,172	-	-	5,172
Investments	5	4,681	-	-	4,681	1,958	-	-	1,958
Total income		393,368	32,961	108,716	535,045	498,992	-	111,772	610,764
Expenditure on:									
Raising funds	6	34,584	-	-	34,584	11,285	-	13,370	24,655
Charitable activities									
Assisting older people	7	444,963	49,122	136,012	630,097	498,005	23,799	90,759	612,563
Total charitable expenditure		444,963	49,122	136,012	630,097	498,005	23,799	90,759	612,563
Total expenditure		479,547	49,122	136,012	664,681	509,290	23,799	104,129	637,218
Net gains/(losses) on investments	11	(2,462)	-	-	(2,462)	2,736	-	-	2,736
Net outgoing resources before transfers		(88,641)	(16,161)	(27,296)	(132,098)	(7,562)	(23,799)	7,643	(23,718)

AGE UK TAMESIDE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds general designated - 2023 £	Unrestricted funds designated - other 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general designated - 2022 £	Unrestricted funds designated - other 2022 £	Restricted funds 2022 £	Total 2022 £
Net outgoing resources before transfers		(88,641)	(16,161)	(27,296)	(132,098)	(7,562)	(23,799)	7,643	(23,718)
Gross transfers between funds		25,347	(6,389)	(18,958)	-	9,500	-	(9,500)	-
Net expenditure for the year/ Net movement in funds		(63,294)	(22,550)	(46,254)	(132,098)	1,938	(23,799)	(1,857)	(23,718)
Fund balances at 1 April 2022		1,005,047	81,201	76,952	1,163,200	1,003,109	105,000	78,809	1,186,918
Fund balances at 31 March 2023		941,753	58,651	30,698	1,031,102	1,005,047	81,201	76,952	1,163,200

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

AGE UK TAMESIDE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		732,962		739,692
Investments	14		40,291		42,753
			<u>773,253</u>		<u>782,445</u>
Current assets					
Debtors	15	20,211		28,838	
Cash at bank and in hand		272,546		388,219	
		<u>292,757</u>		<u>417,057</u>	
Creditors: amounts falling due within one year	16	(34,908)		(36,302)	
Net current assets			257,849		380,755
Total assets less current liabilities			<u>1,031,102</u>		<u>1,163,200</u>
Income funds					
Restricted funds	17		30,698		76,952
<u>Unrestricted funds</u>					
Designated funds:					
Designated - other		58,651		81,201	
Designated - Fixed Assets		773,253		782,445	
		<u>831,904</u>		<u>863,646</u>	
General unrestricted funds	18	168,500		222,602	
			<u>1,000,404</u>		<u>1,086,248</u>
			<u>1,031,102</u>		<u>1,163,200</u>

AGE UK TAMESIDE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

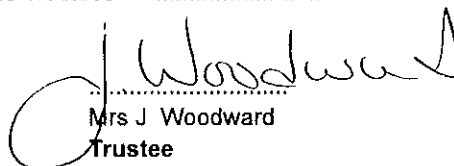
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30 Nov 2023



Mr Robert Needham
Trustee



Mrs J Woodward
Trustee

Company registration number 07535629

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Age UK Tameside is a private company limited by guarantee incorporated in England and Wales. The registered office is 131 Katherine Street, Ashton-under-Lyne, Greater Manchester, OL6 7AW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the . 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

At the time of approving the financial statements, the trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Fixtures, Fittings and Computers	20% - 33.3% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the reviews the carrying amounts of its tangible 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).

1.9 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.

1.10 Financial Instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	3,357	-	3,357	3,840	300	4,140
Grants	3,115	108,716	111,831	116,338	111,472	227,810
	<u>6,472</u>	<u>108,716</u>	<u>115,188</u>	<u>120,178</u>	<u>111,772</u>	<u>231,950</u>

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Age UK 2023 £	Assisting older people 2023 £	Total 2023 £	Age UK 2022 £	Assisting older people 2022 £	Total 2022 £
Services provided under contract	33,961	366,301	400,262	52,951	318,733	371,684
Analysis by fund						
Unrestricted funds - general	10,000	357,301	367,301	52,951	318,733	371,684
Unrestricted funds - designated - other	23,961	9,000	32,961	-	-	-
	33,961	366,301	400,262	52,951	318,733	371,684

4 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	14,051	4,425
Trading activity income: other	863	747
Other trading activities	14,914	5,172

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	4,681	1,958

6 Raising funds

Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
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AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Raising funds (Continued)

<u>Trading costs</u>				
Other trading activities	34,584	11,285	13,370	24,655
	<u>34,584</u>	<u>11,285</u>	<u>13,370</u>	<u>24,655</u>

7 Charitable activities

	Assisting older people 2023 £	Assisting older people 2022 £
Staff costs	260,756	281,373
Premises expenses	28,100	4,355
Office costs	48,081	30,596
Professional fees	-	4,860
Staff training	475	-
Agency staff	10,052	-
Vehicle costs	3,200	-
	<u>350,664</u>	<u>321,184</u>
Share of support costs (see note 8)	272,833	284,539
Share of governance costs (see note 8)	6,600	6,840
	<u>630,097</u>	<u>612,563</u>
Analysis by fund		
Unrestricted funds - general	444,963	498,005
Unrestricted funds - designated - other	49,122	23,799
Restricted funds	136,012	90,759
	<u>630,097</u>	<u>612,563</u>

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	116,670	-	116,670	106,923	-	106,923
Depreciation	15,821	-	15,821	22,435	-	22,435
Premises costs	46,249	-	46,249	62,986	-	62,986
Office costs	32,054	-	32,054	45,893	-	45,893
Professional fees	33,758	6,600	40,358	44,005	6,840	50,845
Sundry	2,120	-	2,120	2,297	-	2,297
Refurbishments	26,161	-	26,161	-	-	-
	<u>272,833</u>	<u>6,600</u>	<u>279,433</u>	<u>284,539</u>	<u>6,840</u>	<u>291,379</u>
Analysed between Charitable activities	<u>272,833</u>	<u>6,600</u>	<u>279,433</u>	<u>284,539</u>	<u>6,840</u>	<u>291,379</u>

Governance costs Includes payments to the auditors of £6,600 (2022- £6,840) for audit fees.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct	16	16
Management and Admin	5	5
Total	<u>21</u>	<u>21</u>

Employment costs

	2023 £	2022 £
Wages and salaries	349,492	357,796
Social security costs	19,561	21,800
Other pension costs	8,373	8,700
	<u>377,426</u>	<u>388,296</u>

There were no employees whose annual remuneration was more than £60,000.

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Net gains/(losses) on Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Gain/(loss) on sale of investments	(2,462)	2,736

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures, Motor vehicles Fittings and Computers £	£	Total £
Cost				
At 1 April 2022	1,036,572	283,176	39,737	1,359,485
Additions	-	9,091	-	9,091
At 31 March 2023	1,036,572	292,267	39,737	1,368,576
Depreciation and Impairment				
At 1 April 2022	354,085	248,331	17,377	619,793
Depreciation charged in the year	-	10,229	5,592	15,821
At 31 March 2023	354,085	258,560	22,969	635,614
Carrying amount				
At 31 March 2023	682,487	33,707	16,768	732,962
At 31 March 2022	682,487	34,845	22,360	739,692

The carrying value of land included in land and buildings comprises:

	2023 £	2022 £
Freehold	100,000	100,000

14 Fixed asset Investments

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14	Fixed asset investments	(Continued)	
			Listed Investments £
	Cost or valuation		
	At 1 April 2022		42,753
	Valuation changes		(2,462)
			<hr/>
	At 31 March 2023		40,291
			<hr/>
	Carrying amount		
	At 31 March 2023		40,291
			<hr/>
	At 31 March 2022		42,753
			<hr/>
15	Debtors	2023	2022
		£	£
	Amounts falling due within one year:		
	Trade debtors	3,343	2,893
	Other debtors	930	11,160
	Prepayments and accrued income	15,938	14,785
		<hr/>	<hr/>
		20,211	28,838
		<hr/>	<hr/>
16	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other taxation and social security	10,967	10,106
	Trade creditors	16,699	18,936
	Accruals and deferred income	7,242	7,260
		<hr/>	<hr/>
		34,908	36,302
		<hr/>	<hr/>

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Movement in funds		Movement in funds			
Incoming resources	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
£	£	£	£	£	£
-	76,952	108,716	(136,012)	(18,958)	30,698

The transfer of funds of £18,958 relates to money spent in prior years now correctly transferred to unrestricted reserves.

The restricted funds carried forward consist of:

Big Lottery Fund Get Up & Go	£17,965
Lottery Fund Community Language	£2,754
WEA Employability	£9,979

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
Designated - Other	105,000	(23,799)	81,201	32,961	(49,122)	(6,389)	58,651
Designated - Fixed Assets	789,435	(6,990)	782,445	-	(9,192)	-	773,253
	894,435	(30,789)	863,646	32,961	(58,314)	(6,389)	831,904

The Designated funds - Other relate to:

Foot care service	£35,410
Wear -and-tear of internal décor	£3,250
Pathway, fencing, CCTV upgrade	£9,991
Age UK cost of living	£10,000

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19	Analysis of net assets between funds	Unrestricted funds		Designated funds - Fixed assets		Restricted funds		Total Unrestricted funds		Designated funds - Fixed assets		Restricted funds		Total	
		2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
	Fund balances at 31 March 2023 are represented by:														
	Tangible assets	-		732,962		-		732,962		-		-		739,692	
	Investments	-		40,291		-		40,291		-		-		42,753	
	Current assets/(liabilities)	227,151		-		30,698		257,849		303,803		76,952		380,755	
		227,151		773,253		30,698		1,031,102		782,445		76,952		1,163,200	

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	88,402	94,589

Transactions with 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 £33,961 in the year.

Other

During the year the Charity paid the sister of the Chief Executive £36,019 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.

21 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.