

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

FOR THE YEAR ENDED 31 MARCH 2024

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	
	Mr P Chester	(Appointed 23 November 2023)
	Ms J Sheppeck	(Appointed 23 November 2023)
Secretary	M Thorpe	
Charity 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

CONTENTS

	Page
Trustees' report	1 - 7
Statement of trustees' responsibilities	8
Independent auditor's report	9 - 11
Statement of financial activities	12 - 13
Balance sheet	14 - 15
Notes to the financial statements	16 - 28

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2024

Achievements and performance

Age UK Tameside Services

The Charity has managed to secure all of its core services funded by the Tameside Metropolitan Borough Council, and the Integrated Care Board, Greater Manchester, we have launched a new footcare enterprise, which is outperforming its customer and financial annual targets. The Reaching Communities Lottery funding is in its final year for the Get Up & Go Service, and we have devised a service exit plan setting out the provision of mental health support for older people once the funding ceases to retain elements of the service beyond the 5 year funding term.

We have also devised a detailed growth plan for the 131 Club which despite positive growth over the financial year, the Club is still underperforming. We have secured external funding from Greater Manchester Community Voluntary Organisation (GMCVO) to support a new full time 131 Club promotional role for 2 years. This role will be dedicated to increasing the Club customer base, we will see the positive outcomes of this over the next financial year when the funding we have secured is released.

Once again there has been a significant increase in the demand for our Information and Advice Service, some of which is being driven by national, regional and local media promotion of the pension credit welfare. TMBC have funded a part time Advisor, seconded to the service to help deal with this demand and Age UK England continue to provide a national Information & Advice Helpline.

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 TMBC provides free assistance for welfare benefits and statutory support entitlements. The Next Steps Employability Programme is also part of the team as another way for clients to access support to maximise their income and is funded by the National Lottery.

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.

Falls Prevention

Our Falls Prevention Programme provides in the home assessment for aids and adaptations, access to an 8 week falls course, follow on classes delivered in our Dance and Fitness Studio and aftercare support to help course participants continue with strength and balance exercise and integrate course learning into their everyday lives to prevent a further fall, improve mobility and increase independence. This year we have worked with racially diverse communities to increase their ability to access the course.

Winter Warm

This year the Winter Warm initiative ran from January to March 2024 and was funded by the National Lottery, 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 cozy environment with refreshments. As well as providing winter woollies hats, gloves, socks, blankets and stay warm advice and information.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Free Lunch Friday

This year we have secured a sponsor for our Free Lunch Friday Club. The Lunch is provided via a booking system and includes a home cooked 2 course meal with refreshments.

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. To the Board for living up to the responsibilities of good governance and leadership, as we look forward to celebrating 50 years of Age UK Tameside next year. We would also like to thank those local businesses for supporting our work through our 365 Supporters Club, Unitrack Powder Flight Ltd, MAP Performance Ltd, Northern Security and to Tony Orrell, local businessman, neighbour and long standing friend of the Charity for sponsoring Free Lunch Friday.

Financial review

Financial Management and Reserves Policy

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

- Attend a one day Strategic Workshop with the Leadership Team to review the last 5 year strategic plan and set out the pathway for the Charity's Strategy for 2024.
- The Treasurer and Finance Office have an annual meeting schedule, to set budgets, discuss management accounts, monitor income/expenditure.
- 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 the range £129,000 to £258,000 based on 2024 actuals for direct charitable unrestricted funds (excluding designated funds) being 3-6 months' worth
- The results for the year show a deficit of £112,490, leaving free funds of £107,127 representing 41.5% of the required reserves.

The Trustees continue to monitor this position and endeavour to build general funds towards this target

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.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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 during the financial year we successfully secured Age UK England Charity Quality Standards (CQS) following an in-depth assessment and onsite inspection as well as the Quality Mark for our Information and Advice Service, which includes a mystery shopper test and client file audit, both are valid for 3 years. We continue to retain the local Action Together Quality Award.

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 H Smith (Resigned 23 November 2023)

Mr Robert Needham

Mrs R S Thompson

Mrs J Woodward

Mr C Biddle (Resigned 25 April 2024)

Mr D Chauhan (Resigned 23 November 2023)

Mr P Chester (Appointed 23 November 2023)

Ms J Sheppeck (Appointed 23 November 2023)

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Recruitment and appointment of the new Trustees

During this financial year the Board focussed its activities on embedding a new board and participated in a strategic review workshop with the Leadership Team. As well as some training activities for the Treasurer and mentorship with long standing Board members. 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 Forms, Conflict of Interest Declaration forms, Fit and Proper Person Declaration and receive the Charity Commissions recommended Effective Governance Handbook.

AGE UK TAMESIDE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Organisational Structure and Decision Making

The charity has 22 salaried staff and 11 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.

The Leadership Team is now established with a further review of the new Enterprise Development Manager role. This role no longer has line management responsibility for the Customer Service Team and has been changed to the Fundraising and Enterprise Manager so the post holder can focus on securing new unrestricted corporate income. The Leadership Team, comprises of the CEO, Finance Officer/Charity Accountant, the Services Director and Fundraising and Enterprise Manager.

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.

Age UK England are in the final stages of presenting the new Brand Partnership, activities this year have focussed on webinars and special interest groups to explore and review draft Brand Partnership Agreements, which the CEO, Finance Officer and Chair have participated. Age UK England has committed to publish the Brand Partnership Agreement for final Board approval December 2024.

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 2024

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

The nominated staff representation group 'The Middlers' have successfully produced a fundraising calendar, set up an outdoor wellbeing space for staff and volunteers, delivered wellbeing activities to support staff mental health, organised 2 staff outings and launched a new Charity review newsletter.

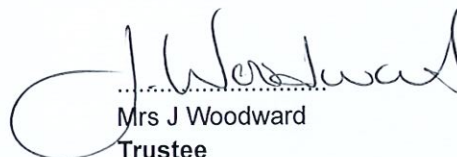
Auditor

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: 13-12-2024

AGE UK TAMESIDE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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 charity 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity 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/charity') for the year ended 31 March 2024 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 2024 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 charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The 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 charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

13/12/2024
.....

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 charity 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 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	2	47,589	-	61,829	109,418	115,188
<u>Charitable activities</u>						-
Age Uk	3	28,223	21,730	-	49,953	33,961
Assisting Older People	3	391,740	-	-	391,740	366,301
Other trading activities	4	19,816	-	-	19,816	14,914
Investments	5	6,741	-	-	6,741	4,681
Total income		<u>494,109</u>	<u>21,730</u>	<u>61,829</u>	<u>577,668</u>	<u>535,045</u>
Expenditure on:						
Raising funds	6	38,655	3,110	-	41,765	34,584
<u>Charitable activities</u>						
Assisting Older People	7	516,234	64,549	66,919	647,702	630,097
Total expenditure		<u>554,889</u>	<u>67,659</u>	<u>66,919</u>	<u>689,467</u>	<u>664,681</u>
Net gains/(losses) on investments	12	<u>(691)</u>	<u>-</u>	<u>-</u>	<u>(691)</u>	<u>(2,462)</u>
Net expenditure		<u>(61,471)</u>	<u>(45,929)</u>	<u>(5,090)</u>	<u>(112,490)</u>	<u>(132,098)</u>
Transfers between funds		<u>98</u>	<u>(197)</u>	<u>99</u>	<u>-</u>	<u>-</u>
Net movement in funds	9	<u>(61,373)</u>	<u>(46,126)</u>	<u>(4,991)</u>	<u>(112,490)</u>	<u>(132,098)</u>
Reconciliation of funds:						
Fund balances at 1 April 2023		<u>168,500</u>	<u>831,904</u>	<u>30,698</u>	<u>1,031,102</u>	<u>1,163,200</u>
Fund balances at 31 March 2024		<u>107,127</u>	<u>785,778</u>	<u>25,707</u>	<u>918,612</u>	<u>1,031,102</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AGE UK TAMESIDE

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	2	6,472	-	108,716	115,188
<u>Charitable activities</u>					-
Age Uk	3	10,000	23,961	-	33,961
Assisting Older People	3	357,301	9,000	-	366,301
Other trading activities	4	14,914	-	-	14,914
Investments	5	4,681	-	-	4,681
Total income		<u>393,368</u>	<u>32,961</u>	<u>108,716</u>	<u>535,045</u>
Expenditure on:					
Raising funds	6	34,584	-	-	34,584
Assisting Older People	7	444,963	49,122	136,012	630,097
Total expenditure		<u>479,547</u>	<u>49,122</u>	<u>136,012</u>	<u>664,681</u>
Net gains/(losses) on investments	12	<u>(2,462)</u>	<u>-</u>	<u>-</u>	<u>(2,462)</u>
Net income		<u>(88,641)</u>	<u>(16,161)</u>	<u>(27,296)</u>	<u>(132,098)</u>
Transfers between funds		<u>34,539</u>	<u>(15,581)</u>	<u>(18,958)</u>	<u>-</u>
Net movement in funds	9	<u>(54,102)</u>	<u>(31,742)</u>	<u>(46,254)</u>	<u>(132,098)</u>
Reconciliation of funds:					
Fund balances at 1 April 2022		<u>222,602</u>	<u>863,646</u>	<u>76,952</u>	<u>1,163,200</u>
Fund balances at 31 March 2023		<u>168,500</u>	<u>831,904</u>	<u>30,698</u>	<u>1,031,102</u>

AGE UK TAMESIDE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		743,556		732,962
Investments	15		39,600		40,291
			<u>783,156</u>		<u>773,253</u>
Current assets					
Debtors	16	37,331		20,211	
Cash at bank and in hand		148,292		272,546	
		<u>185,623</u>		<u>292,757</u>	
Creditors: amounts falling due within one year	17	(50,167)		(34,908)	
Net current assets			<u>135,456</u>		<u>257,849</u>
Total assets less current liabilities			<u><u>918,612</u></u>		<u><u>1,031,102</u></u>
Income funds					
Restricted funds	19		25,707		30,698
<u>Unrestricted funds</u>					
Designated funds:					
Designated - other		2,624		58,651	
Designated - Fixed Assets		783,154		773,253	
		<u>785,778</u>		<u>831,904</u>	
General unrestricted funds	21	107,127		168,500	
			<u>892,905</u>		<u>1,000,404</u>
			<u><u>918,612</u></u>		<u><u>1,031,102</u></u>

AGE UK TAMESIDE

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

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 2024, 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.

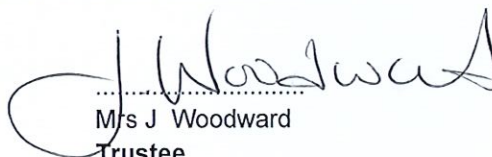
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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 13-12-2024



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 2024

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 charity'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 charity is a Public Benefit Entity as defined by FRS 102.

The charity 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 charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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 or grantors 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 charity 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 charity 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 charity 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 2024

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 charity 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 charity 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 charity's balance sheet when the charity 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 2024

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 charity'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 charity 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 2024

2 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	14,131	-	14,131	3,357	-	3,357
Grants	33,458	61,829	95,287	3,115	108,716	111,831
	<u>47,589</u>	<u>61,829</u>	<u>109,418</u>	<u>6,472</u>	<u>108,716</u>	<u>115,188</u>

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Age UK 2024 £	Assisting older people 2024 £	Total 2024 £	Age UK 2023 £	Assisting older people 2023 £	Total 2023 £
Services provided under contract	49,953	391,740	441,693	33,961	366,301	400,262
Analysis by fund						
Unrestricted funds - general	28,223	391,740	419,963	10,000	357,301	367,301
Unrestricted funds - designated - other	21,730	-	21,730	23,961	9,000	32,961
	49,953	391,740	441,693	33,961	366,301	400,262

4 Other trading activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Rental income	19,073	14,051
Trading activity income: other	743	863
Other trading activities	19,816	14,914

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,741	4,681

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on raising funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Trading costs						
Other trading activities	38,655	3,110	41,765	34,584	-	34,584

7 Expenditure on charitable activities

	Assisting Older People 2024 £	Assisting Older People 2023 £
Direct costs		
Staff costs	207,714	260,756
Premises expenses	5,417	28,100
Office costs	30,122	48,081
Staff training	787	475
Agency staff	14,139	10,052
Vehicle costs	2,614	3,200
Refurbishments	1,560	-
	262,353	350,664
Share of support and governance costs (see note 8)		
Support	376,349	272,833
Governance	9,000	6,600
	647,702	630,097
Analysis by fund		
Unrestricted funds - general	516,234	444,963
Unrestricted funds - designated	64,549	49,122
Restricted funds	66,919	136,012
	647,702	630,097

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	222,746	116,670
Depreciation	12,521	15,821
Premesis expenses	48,786	46,249
Office Costs	49,102	32,054
Professional fees	30,240	33,758
Sundry	2,336	2,120
Refurbishments	10,618	26,161
Governance costs	9,000	6,600
	<u>385,349</u>	<u>279,433</u>
Analysed between:		
Assisting Older People	<u>385,349</u>	<u>279,433</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>12,521</u>	<u>15,821</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct	16	16
Management and Admin	<u>5</u>	<u>5</u>
Total	<u>21</u>	<u>21</u>

Employment costs

	2024 £	2023 £
Wages and salaries	397,153	349,492
Social security costs	24,102	19,561
Other pension costs	<u>9,205</u>	<u>8,373</u>
	<u>430,460</u>	<u>377,426</u>

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

(Continued)

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	92,406	88,402

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	(691)	(2,462)

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures, Fittings and Computers £	Motor vehicles £	Total £
Cost				
At 1 April 2023	1,036,572	292,267	39,737	1,368,576
Additions	8,912	14,204	-	23,116
At 31 March 2024	1,045,484	306,471	39,737	1,391,692
Depreciation and impairment				
At 1 April 2023	354,086	258,560	22,969	635,615
Depreciation charged in the year	-	8,333	4,188	12,521
At 31 March 2024	354,086	266,893	27,157	648,136
Carrying amount				
At 31 March 2024	691,398	39,578	12,580	743,556
At 31 March 2023	682,487	33,707	16,768	732,962

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14	Tangible fixed assets	(Continued)	
The carrying value of land included in land and buildings comprises:			
		2024	2023
		£	£
	Freehold	100,000	100,000
15	Fixed asset investments		
			Listed investments
			£
	Cost or valuation		
	At 1 April 2023		40,291
	Valuation changes		(691)
	At 31 March 2024		39,600
	Carrying amount		
	At 31 March 2024		39,600
	At 31 March 2023		40,291
16	Debtors		
		2024	2023
		£	£
	Amounts falling due within one year:		
	Trade debtors	12,437	3,343
	Other debtors	2,860	930
	Prepayments and accrued income	22,034	15,938
		37,331	20,211
17	Creditors: amounts falling due within one year		
		2024	2023
		£	£
	Other taxation and social security	16,410	10,967
	Trade creditors	24,941	16,699
	Accruals and deferred income	8,816	7,242
		50,167	34,908

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,205	8,373

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	30,698	61,829	(66,919)	99	25,707
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
	76,952	108,716	(136,012)	(18,958)	30,698

The restricted funds carried forward consist of:

Big Lottery Fund Get Up & Go	£25,707
------------------------------	---------

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Designated - Fixed assets	773,253	-	-	9,901	-	783,154
Designated - other	58,651	21,730	(67,659)	(10,098)	-	2,624
	<u>831,904</u>	<u>21,730</u>	<u>(67,659)</u>	<u>(197)</u>	<u>-</u>	<u>785,778</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
Designated - fixed assets	782,445	-	(9,192)	-	-	773,253
Designated - other	81,201	32,961	(39,930)	(15,581)	-	58,651
	<u>863,646</u>	<u>32,961</u>	<u>(49,122)</u>	<u>(15,581)</u>	<u>-</u>	<u>831,904</u>

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	168,500	494,109	(554,889)	98	(691)	107,127
	<u>168,500</u>	<u>494,109</u>	<u>(554,889)</u>	<u>98</u>	<u>(691)</u>	<u>107,127</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
General funds	222,602	393,368	(479,547)	34,539	(2,462)	168,500
	<u>222,602</u>	<u>393,368</u>	<u>(479,547)</u>	<u>34,539</u>	<u>(2,462)</u>	<u>168,500</u>

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds

(Continued)

The Designated funds - Other relate to:

Wear -and-tear of internal décor £2,624

22 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	-	743,556	-	743,556
Investments	-	39,600	-	39,600
Current assets/(liabilities)	107,127	2,622	25,707	135,456
	<u>107,127</u>	<u>785,778</u>	<u>25,707</u>	<u>918,612</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	-	732,962	-	732,962
Investments	-	40,291	-	40,291
Current assets/(liabilities)	227,151	-	30,698	257,849
	<u>227,151</u>	<u>773,253</u>	<u>30,698</u>	<u>1,031,102</u>

23 Related party transactions

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 £28,223 in the year.

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

AGE UK TAMESIDE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 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.