

Charity Registration No. 1105769

Company Registration No. 05204296 (England and Wales)

**AGE CONCERN SALFORD**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**



# **AGE CONCERN SALFORD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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### **Trustees**

P Griffin  
C Hudson  
E Kenny  
A Clague (resigned 11/12/18)  
K Whittick  
H Worrall  
M Jolley  
D Marsden  
P Sherlock (appointed 11/12/18)  
B Lea (appointed 11/12/18)

### **Secretary**

D Haynes

### **Charity number**

1105769

### **Company number**

05204296

### **Registered office**

108 Church Street  
Eccles  
Salford  
M30 0LH

### **Auditor**

Booth Ainsworth Audit Services  
Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB

### **Bankers**

Royal Bank of Scotland  
Eccles Branch  
82 Church Street  
Eccles  
M30 0DA

### **Principal Staff**

Dave Haynes - Chief Executive Officer  
Susan Fletcher - Assistant Chief Executive Officer  
Jean Rollinson - Director of Ageing Well Strategy  
Cath Barningham - Director of Care and Support Services  
Hellen Tallents - Director of Finance and Resources  
Emma Connolly - Director of GM Nutrition & Hydration Programme

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# **AGE CONCERN SALFORD**

## **CONTENTS**

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|   | <b>Page</b> |
|---|-------------|
| Trustees' report                        | 1 - 8       |
| Statement of trustees' responsibilities | 9           |
| Independent auditor's report            | 10 - 12     |
| Statement of financial activities       | 13          |
| Balance sheet                           | 14 - 15     |
| Notes to the financial statements       | 16 - 29     |

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# **AGE CONCERN SALFORD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019**

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The trustees present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The purposes of the charity are:

"To promote the relief of elderly people in and around Salford in any manner which, now or hereafter, may be deemed by law to be charitable through the encouragement, promotion and organisation of direct services".

The charity has the general aim of contributing to the improved quality of life for all older people in the city of Salford through the provision of direct services, support and advocacy. The Strategic Aims of the charity are -

- To improve the health and wellbeing of older people and their carers through the provision of high quality, direct services and support and by reaching out to the most excluded.
- To seek out, inform and promote the views of older people and carers in Salford and to work in partnership with others and exert influence to ensure their voices are heard.
- To represent the stated needs and wishes of all older citizens by inspiring and supporting them, and by seeking to influence agendas locally and nationally.
- To be adaptable, professional, authoritative, trustworthy, and influential collaborating with others as a valued partner to proactively achieve change and continuous measured improvement.
- To work collaboratively to ensure all our activities maximise the organisations potential and resources, to value equality, champion volunteering and its benefits and reflect the diversity of our communities.
- To market ourselves innovatively in order to raise awareness of our work and of its benefits to older people and to expand opportunities for income generation, fundraising and training.
- To ensure the organisations financial stability within the Business Plan cycle, whilst offering quality and ensuring value for money
- To promote choice, control and independence, and empower older people to benefit from the reforms in Health and Social Care, consulting with them to offer a range of flexible non chargeable and chargeable support services.

The Senior Management Team and Trustees agreed the Strategic Plan in October 2016 from which an Operational Plan has been written along with a revised Risk Register. The Strategic Plan gives structure to the ongoing development of the charity and a tool by which progress and effectiveness by setting measurable targets can be monitored by the trustees.

### **Ageing Well Strategy:**

Age UK Salford continues to play a leading role, with partners, in developing Salford as an Age Friendly City. With support, the neighbourhoods of Weaste & Seedley and Broughton each received an Achievement Award as part of Greater Manchester's 2018 Age Friendly Mayoral Challenge. The World Health Organisation endorsed Salford's progress and updated the City's status following the successful creation of a Green and Growing Network which has helped many more older people come together through a shared interest in gardening and looking after their local outdoor spaces. A Salford Age Friendly film was produced in which older people talk about the importance of having a voice and working together to develop an Age Friendly Salford. This film and other materials is being used by the national Centre for Ageing Better to promote good practice and demonstrate how to go about creating Age Friendly communities.

### **Public benefit statement**

The Trustees are clear that the aims of Age Concern Salford are carried out for public benefit. They have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and when planning future activities. The trustees consider how planned activities will contribute to the aims and objectives of the charity. Age Concern Salford provides services, recognises the needs and campaigns on behalf of the older people of Salford through providing dedicated dementia support, daycare services, information and advice amongst its range of available support.

# AGE CONCERN SALFORD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### **Greater Manchester Nutrition and Hydration Programme:**

Age UK Salford continues to play a central role in the work to reduce preventable malnutrition and dehydration in Salford and across Greater Manchester. Recognising that older people are particularly vulnerable to losing weight and becoming dehydrated, Age UK Salford is at the forefront of the campaign to reduce this. The main focus of the work is to enable family, friends and front-line workers and volunteers to spot if someone is showing signs of poor nutrition or hydration, using the simple Paperweight Armband®, and to give advice and signposting to help them to improve this.

Over the last financial year, the delivery of the Greater Manchester Nutrition and Hydration programme has begun and is already delivering significant results. Supported by a programme team employed by Age UK Salford, steering groups have been established in each of the 5 participating boroughs (Bolton, Bury, Oldham, Rochdale and Stockport). These steering groups bring together key partners in the locality to identify opportunities and develop pathways to promote good nutrition and hydration and to enable early intervention for people who may be at risk of malnutrition or dehydration. During the first year of this programme, which is funded by the Population Health programme at the Greater Manchester Health and Social Care Partnership, we have already built strong partnerships and engaged over 130 organisations. Collectively, these organisations work with around 72,000 older people each year, and we are already seeing promising signs of greater awareness that weight loss and poor hydration should not be dismissed as a natural part of ageing.

#### **Critchley House:**

Critchley Community Hub enjoyed a year of celebrations with the loyal team of hardworking volunteers honoured to receive The Queens Award for Voluntary Service, one of only two groups in Salford to be awarded the equivalent of an MBE within the voluntary sector.

Further recognition followed with our Health Walk leader being shortlisted for the Salford Sports Network Changing Lifestyle Award and a member of the history group committee coming first in The Frank Molyneux writers' award. The hub was also a finalist in The Heart of Salford Awards.

Many of our groups continued to grow in numbers and with the expansion of income generating initiatives such as the hanging basket enterprise, homemade jams & chutney's (made with gardening group produce), knitted goods and the very popular community shop having a fabulous year of growth. The writing group continued to go from strength to strength, with two more books being published to compliment the others.

Another very busy year continued, with lots of different learning and social opportunities available for our older people to enjoy. We were also delighted to share some milestone birthdays with our volunteers including our oldest who turned 90!

The Festival of ageing and The Great Get Together were two of the many opportunities to bring older people together and help to alleviate social isolation and loneliness, others included a visit to the Lord Mayor's Parlour and a National Heritage Open Day event to mark 100 years of the Suffrage movement.

One of the highlights of the year was the volunteer celebration event which is a yearly opportunity to give thanks and recognition to all of our volunteers both at Critchley Community Hub and the wider services of Age UK Salford.

#### **Ambition for Ageing:**

As the Lead Delivery Organisation for this Big Lottery programme Age UK Salford has with partners engaged with older people to develop projects for social lunches, craft, exercise, arts, reminiscence and activity clubs and sessions. We have supported older people to take community action to improve the built environment in their neighbourhoods so they can get out and about safely, remain independent and stay connected to their local services, families and friends. During the year older people were invited to apply for 'one small thing' which would make a real difference to their quality of life and have benefitted from swim, gym and travel passes, craft, exercise and hobby equipment and smart home devices. A new walking football group established in Langworthy has attracted men with mental and physical disabilities and provided opportunities for residents of a nearby care home. In July 2018, Salford took part in the national Festival of Ageing celebration arranging four local festivals including a well attended Citywide event at Salford Quays which was supported by the City Mayor.

# **AGE CONCERN SALFORD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **University of Manchester Inspire Project:**

Salford Inspire developed and piloted a dementia awareness and education campaign (Mr Alzheimer's School Campaign) in three Salford primary schools from 2017 – 2019. Salford Inspire is a project of Age UK Salford and funded through the Neighbourhoods and Dementia Study led by the University of Manchester (ESRC/NIHR).

A schools resource pack has now been developed the Mr Alzheimer's' pack was co-produced with the school council from St John's CofE Primary School and includes a bag to aid portability and to keep the pack secure, a small Mr Alzheimer's teddy, a diary and bespoke Mr Alzheimer's materials – cartoon post cards, puzzles, games and story. A book has also been produced called Mr Alzheimer's goes to Toy Land'. Funding has been secured through Dementia United Locality Innovation Project and Salford Dementia Action Alliance monies to continue the project for a further year. A proposal for the project has been outlined for next year which is been overseen by Age UK Salford.

### **Hospital Discharge, Aftercare & Reablement Service:**

The Hospital Discharge, Aftercare and Reablement Service has managed to sustain a good level of service during the last 12 months despite a number of staff vacancies. A senior coordinator post was created and an existing member of staff was successfully appointed to this role during 2018 to act as intermediary between management and the operational staff which is working well. The operational manager from the HBDC is providing management cover for the service dedicating 50% cover for HAC, this post being backfilled by a senior member of staff from HBDC. Looking ahead to the forthcoming year this service alongside.

# AGE CONCERN SALFORD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### **Humphrey Booth Day Centre**

During 2018 the Humphrey Booth Day Centre successfully secured funding from Booth Charities, which together with funding from ourselves, allowed major refurbishment and improvements to be made. The Centre had opened in 1995 and elements of its infrastructure were in need of replacing as well as there being a need to modernise the facilities to better meet the needs of the people attending. Accordingly, new heating and electrical systems, including new intruder and fire alarms, have been installed as well as some internal remodelling work to create a new bathroom, toilets and a shower room. There has also been internal redecoration. Externally, a new car park drain has been provided to reduce the risk of surface flooding and some of the paved areas have been relaid to make them safer.

Whilst the work was being progressed, those people attending the centre in receipt of a local authority personal budget' and/or private day care were offered alternative day care at Moore's House. On the lead up to refurbishment/alterations, any new referrals for day care remained pending until the reopening of the centre on the 18th of March. Consequently, this had an impact on the numbers of people receiving day care and the Charity experienced some loss of income incurring additional charges for room space at Moore's House. On the 15th March saw the grand opening of the centre to celebrate its reopening and invite people to view the work that had been undertaken. From the 18th March, the Centre opened, was operational with business as usual.

The work has given a bright and airy feel to the Centre and the improved toilets and bathing facilities have greatly enhanced the ability to assist people with mobility difficulties with their personal care in a dignified way. The Centre is a much needed resource for older people and much better placed to meet their needs and those of carers in the years to come.

We are pleased that this work has been undertaken; the centre looks brighter, more airy and spacious with a big improvement to the toilets and bathing facilities. This has also included installation of a new specially adapted bath and bathing chair to assist individuals with mobility difficulties. The internal alterations and refurbishment work has really uplifted the centre which is valued as a much needed resource for older people and their carers who live in Salford.

We hear of many older people who, due to cutbacks, are struggling to get the aids and adaptations that they require to carry out activities of daily living. The request for our bathing service has significantly increased over the years. The centre provided bathing to 5 clients who attend the centre and 2 clients who reside in the community. All of the clients have high-level support needs and some have the luxury of a bath more than once per week.

Booths also generously continued their annual Christmas grant of £1,500 which again was used to fund Christmas celebrations at the Centre.

### **Transport:**

Unfortunately, some disruption to this service was unavoidable due to the theft of the Age UK Salford bus in September 2018 with a replacement bus becoming operational in December 2019. Undertaken during 2018 by the SMT was a position statement showing a cost analysis/evaluation of the service at the requested by the Board of Trustees. This showed a deficit loss in the commercial aspect of running the bus and deemed unsustainable by the Charity. Subsequently, the board of Trustees made a decision to reduce the service, focusing instead on maintaining the provision of transport to/from the centre with trips run on an ad hoc basis. As part of this decision the 25 hour per week coordinator post and 25 hour per week driver post being replaced with 2 x 15 hour posts providing 30 hours of driving cover per week, reduced from the existing 50 hours per week, from 1st April 2019 at driver rate, which both existing members of staff accepted.

# AGE CONCERN SALFORD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### **Dementia Support Service:**

**Raising Dementia Awareness in Salford:** The Service has held a number of events during the past year including celebration of dementia awareness week. Events throughout the year included a family disco, a competitive Boat race at the Water sports Centre where 10 boats being rowed by a range of companies/ Organisations from the dementia community; hosted a Christmas fun afternoon for Age UK Salford employees and volunteers. The Service also conducted raising awareness sessions for student social workers at Salford University with contributions from a carer and one individual with dementia representing dementia friends.

**Involvement in Projects:** The Service has also been involved in a number of projects, including piloting the new Falls Pathway, supporting the Empowered Carers Project which uses technology to support and counsel carers for people with dementia; DSS supported Trinity Gardens to risk assess and promote their new dementia friendly garden; Completed a piece of work re the Salford Standard for GP's. Facilitation of several workshops attended by local GPs and Practice Managers who were encouraged to add 3 actions to their dementia action plan. This was to ensure best practice in providing a dementia friendly environment within their surgeries; took an active part in promoting nutrition week by hosting tea parties and sharing useful information to encourage better nutrition and hydration, particularly for people living with dementia and their carer's. The Service now has a full complement of staff having successfully recruited a new group support worker. Various staff have completed a number of training courses throughout the year including Data Awareness and GDPR, First Aid, Food Hygiene, Awareness of Falls Management, Self Neglect, Hoarding and Person centred Practice. One of the managers also successfully achieved the ILM level 4 qualification.

**Carer Support:** Carer workshops have taken place as standalone sessions replacing the existing training provided for carers by the Service in response to feedback received from carers currently supported by the service. These workshops include themes such as – Coping and psychological support for Carers, Legal and Finance, Nutrition and Hydration, Empowered Conversations and Create and Connect. During which carers are encouraged to form their own peer support groups.

**Friendship Group:** This group continues to meet monthly at Critchley cafe. The attendees range from carers whose partners are in long-term residential care and former carers – they all share a common theme, which is the grieving process.

### **Social Rehabilitation Service:**

The Service continues to operate from the panda' office within SRH to enable closer alignment with the Hospital Discharge Aftercare and Reablement Service, creating a smoother transition of people receiving support-requiring reablement. The Service has continued to support individuals referred into the Service to remain living independently within the community and is working well.

Focus over the last 12 months and continuing throughout into the near future is on building volunteer capacity for the service in providing community based support. A social group named 'Coffee and Company' which has been established at Critchley House by the Social Rehabilitation Service for over 12 months is now being facilitated by a volunteer. This was initially set up for individuals who were bereaved, and has now extended to anyone who would like to attend regardless of need, and operates each Friday from Critchley House. The Coordinator has been in early discussions with a health improvement worker to determine if a further group can be established in the Walkden area.

Loneliness and isolation remain high on the list of general reasons for individuals requiring support, due to bereavement and/or family moving away. Other reasons include low-level mental health issues causing low mood and loss of confidence and poor mobility restricting opportunities for social engagement; individuals who have recently moved into the area and need support to integrate and access local community resources. A few awareness raising sessions about the service offer have been undertaken over this last year with a social work team, health improvement service and a presentation at Walkden Medical Centre with GP's, practice coordinator and district nurse.



# AGE CONCERN SALFORD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### Financial review

During the year the total incoming resources were:

Unrestricted £760,398, Restricted £1,078,107, : Total £1,838,585 (2017/18: £1,475,267)

Total resources expended in the year were £1,677,711 (2017/18: £1,601,820)

At the balance sheet date the free reserves of the Charity were £986,980 (2017/18: £826,106) of which £370,076 was Designated (2017/18: £370,076 Designated)

The expenditure against the funding supported the objectives set out in the funding agreements by the principle funding sources. The principal funding sources of income to the charity itself were: grants and service level agreements from the local authority and CCG, The Booth Charities, Age UK, University of Manchester and other organisations.

Age Concern Salford recognises that it is responsible and accountable for public funds. It further recognises that it needs clarity and transparency in demonstrating how these funds are managed, and in particular the level of funds that it judges appropriate to hold in reserve.

The board believes that it is important to build up reserves for the following reasons:

- **Operating funds** to ensure Age Concern Salford can meet its cash flow obligations in the short term in the event of late payment.
- **Contingency funds** to cover any outstanding liabilities such as staff redundancy payments and remaining lease commitments in the case of winding up the charity and ensure that Age Concern Salford core activity can continue during a period of unforeseen difficulty and to cover any unexpected cost or liabilities.
- **Development funds** to enable Age Concern Salford to invest in new initiatives or build internal capacity prior to external funding becoming available.

The Board of Trustees have in place a minimum reserves level policy to maintain unrestricted funds, which are the free reserves of the charity earned from previous operations, at a level equating to approximately to three months budgeted expenditure in the next financial year. The Trustees have reviewed this policy and are satisfied that this level of reserve is necessary to give Age Concern Salford flexibility to cover temporary timing difference for contract / grant claims and adequate working capital for its operational expenditure. This policy will continue to be reviewed annually.

The level of reserves is managed and monitored by the Finance Sub Group and reported back to the full board of trustees within the finance reporting procedures. The calculated reserves fund is reviewed on a quarterly basis to ensure it takes account of changing circumstances.

As at 31 March 2019 the level of undesignated reserves amounted to £616,904

### Investment powers and policy

Age Concern Salford has a number of deposit accounts into which funds are invested. The historically low interest rates have made the return on these accounts very low in recent years. The finance sub group will continue to monitor the situation and research ways in which the charity can maximise the return on its reserves within a risk managed framework.

### Risk management

The Trustees have a risk management strategy which comprises:

An annual review of the risks the Charity may face;

The maintenance and regular review of a Risk Register;

The establishment and monitoring of systems and procedures designed to mitigate and identify risks promptly and effectively; and

The maintenance of a minimum reserve level so as to minimise any potential impact on the charity should any of these risks materialise. Trustees determine the minimum reserve level needed by forecasting income and expenditure levels over the short to medium term, based on planned activities. See Reserves Policy.

In addition, regular Health and Safety checks and Risk Assessments were carried out in various premises.

# AGE CONCERN SALFORD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### Plans for Future Periods

The Board of Trustees agreed a deficit budget for the 2018/19 financial year as the actions to ensure the long term sustainability plans approved in 2016 continued to be implemented. However, it was recognised that this deficit position was not sustainable in the longer term and every effort had to be made to reduce and eventually eliminate the deficit. In the event we were able to return into a positive budget position by the year end as reported elsewhere in this Report. Whilst this outcome was very pleasing, the Board cannot be complacent about the economic, political and social challenges ahead. Reshaping the organisation and the services we offer to best serve the needs of older people in Salford will continue to be at the forefront of our thinking. We will look during the 2019/20 financial year at how we can achieve this over the short, medium and long term whilst maintaining our financial stability.

### Structure, governance and management

#### Working name of the Charity

Age Concern Salford is a Brand Partner of Age UK, the working name of the charity is Age Concern Salford. The legal name of Age Concern Salford remains unchanged.

#### Governing Document

Age Concern Salford (ACS) is a Company Limited by Guarantee governed by its Memorandum and Articles of Association dated 12th August 2004. It is recognised that this document is in need of updating to reflect changes in law and best practice. The opportunity was taken to do this when Age UK nationally produced a model document reflecting these changes. With some minor amendments to make it fully appropriate for our purposes the proposed document has been submitted to the Charity Commission for approval.

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:

P Griffin  
C Hudson  
E Kenny  
A Clague (resigned 11/12/18)  
K Whittick  
H Worrall  
M Jolley  
D Marsden  
P Sherlock (appointed 11/12/18)  
B Lea (appointed 11/12/18)

The Secretary to the Board of Trustees is D Haynes, Chief Executive Officer.

The Board of Trustees (which can have up to 12 members in addition to the Chair and never less than 3 members), administers the charity. The Board meets approximately 6 times per annum with a Sub Committee covering Finance which meet in addition to the Board meetings. A Chief Executive has been appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective management and control, the Chief Executive has delegated authority for operational matters including finance, employment and other charitable activities. The Chief Executive attends all Board meetings.

#### Key Management Personnel: Principle Staff

|  |              |
|--|--------------|
| Chief Executive:                               | D Haynes     |
| Assistant Chief Executive:                     | S Fletcher   |
| Director of Services Development:              | J Rollinson  |
| Director of Care and Support Services:         | C Barningham |
| Director of Finance and Resources:             | H Tallents   |
| Director of GM Nutrition & Hydration Programme | E Connolly   |

# AGE CONCERN SALFORD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### Appointment of Trustees

The Chair of the Trustees is nominated and elected by the Board of Trustees. The Chair may serve for 3 years from the date of their election and is eligible for re-election, so that the Chair may serve for 6 consecutive years. Trustees are recruited for their skills and expertise in the fields of Health and Social Care; Governance; Business and for other professional experience and are elected at the Annual General Meeting (AGM) for a period of 3 years before seeking re-election. Trustees have the power to co-opt up to 4 further members to provide specialist skills. The Local Authority may nominate a member to become a Trustee of the Charity.

### Trustee induction and training

New trustees are briefed on their legal obligations under Charity and Company law, Charity's governing documents, its structures, committees, decision-making processes, planning and the strategic objectives of the organisation. An induction programme, including one-to-one tutorials, visits to relevant sites and services and meetings with key employees, is organised for all new Trustees. A library of relevant reference books and Trustee guides and literature is maintained. Trustees are actively encouraged to attend appropriate external training events where these will facilitate the undertaking of their role or extend their areas of expertise.

Age Concern Salford trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 20 to the accounts. The pay of the senior staff is reviewed annually. In view of the nature of the charity, the directors benchmark against pay levels in other local voluntary sector organisations of a similar size.

### Related parties

The Charity has a close relationship with both Salford City Council and the local Health Trusts, namely NHS Salford, Salford Royal Hospital Foundation Trust, and Greater Manchester Mental Health NHS Foundation Trust, the Charity works closely in partnership with them for the benefit of older citizens of the city. The City Council and NHS Trusts, together with a range of other organisations, commission the provision of direct services and support which are funded under contract with the Charity. All organisations work collaboratively so as to serve the best interests of older people and maximise their wellbeing, avoid service duplication and provide value for money throughout the service delivery process.

The trustees neither received nor waived any emoluments during the year.

During the year the charity purchased services on normal commercial terms to the value of: £1,100 from Humphrey Booth Housing Charity.

During the year the charity received grants to the value of to the value of: £153,146 from The Booths Charities registered number 221800, a connected party to the Humphrey Booth Housing Charity.

During the year the charity received payment on normal commercial terms to the value of: £520 from Salford Citizen Advice Bureau.

Christine Hudson was a trustee of Humphrey Booth Housing Charity.

Peter Griffin was related to a trustee of Humphrey Booth Housing Charity.

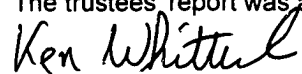
Peter Griffin was related to trustee of Salford Citizen Advice Bureau.

Elaine Kenny was Deputy Chief Officer of Salford Citizen Advice Bureau.

### Auditor

In accordance with the company's articles, a resolution proposing that Booth Ainsworth Audit Services be reappointed as auditor of the company will be put at a General Meeting.

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



K Whittick

Trustee

Dated: 26/11/19

# **AGE CONCERN SALFORD**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2019***

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The trustees, who are also the directors of Age Concern Salford 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; 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 CONCERN SALFORD**

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE TRUSTEES OF AGE CONCERN SALFORD**

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#### **Opinion**

We have audited the financial statements of Age Concern Salford (the 'charity') for the year ended 31 March 2019 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 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**

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

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

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **AGE CONCERN SALFORD**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AGE CONCERN SALFORD**

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### **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.

### **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.

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

### **Use of our report**

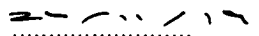
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report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

# AGE CONCERN SALFORD

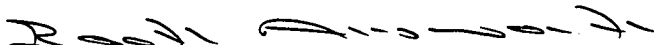
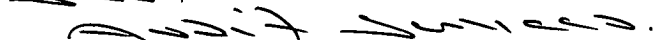
## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AGE CONCERN SALFORD

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Jonathan Ward (Senior Statutory Auditor)  
for and on behalf of Booth Ainsworth Audit Services

  
.....

Accountants  
Statutory Auditor

Alpha House  
4 Greek Street  
Stockport  
Cheshire  
SK3 8AB

Booth Ainsworth Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006

# AGE CONCERN SALFORD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

|   |       | Unrestricted funds | Endowment funds designated | Restricted funds | Total            | Total            |
|---|-------|--------------------|----------------------------|------------------|------------------|------------------|
|   | Notes | 2019<br>£          | 2019<br>£                  | 2019<br>£        | 2019<br>£        | 2018<br>£        |
| <b><u>Income from:</u></b>  |       |                    |                            |                  |                  |                  |
| Donations and legacies  | 3     | 25,719             | -                          | -                | 25,719           | 17,274           |
| Charitable activities   | 4     | 659,243            | -                          | 1,078,187        | 1,737,430        | 1,396,596        |
| Other trading activities  | 5     | 73,527             | -                          | -                | 73,527           | 58,890           |
| Investments   | 6     | 1,909              | -                          | -                | 1,909            | 2,507            |
| <b>Total income</b>   |       | <b>760,398</b>     | <b>-</b>                   | <b>1,078,187</b> | <b>1,838,585</b> | <b>1,475,267</b> |
| <b><u>Expenditure on:</u></b>   |       |                    |                            |                  |                  |                  |
| Raising funds   | 7     | -                  | -                          | 51,181           | 51,181           | 52,959           |
| Charitable activities   | 8     | 724,243            | -                          | 902,287          | 1,626,530        | 1,548,861        |
| <b>Total resources expended</b>   |       | <b>724,243</b>     | <b>-</b>                   | <b>953,468</b>   | <b>1,677,711</b> | <b>1,601,820</b> |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | <b>36,155</b>      | <b>-</b>                   | <b>124,719</b>   | <b>160,874</b>   | <b>(126,553)</b> |
| Gross transfers between funds   |       | 124,719            | -                          | (124,719)        | -                | -                |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>160,874</b>     | <b>-</b>                   | <b>-</b>         | <b>160,874</b>   | <b>(126,553)</b> |
| Fund balances at 1 April 2018   |       | 456,030            | 370,076                    | -                | 826,106          | 952,659          |
| <b>Fund balances at 31 March 2019</b>                                   |       | <b>616,904</b>     | <b>370,076</b>             | <b>-</b>         | <b>986,980</b>   | <b>826,106</b>   |

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 CONCERN SALFORD

## BALANCE SHEET

AS AT 31 MARCH 2019

|   | Notes | 2019<br>£      | £              | 2018<br>£      | £              |
|---|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 12    |                | 296,846        |                | 165,323        |
| Investments   | 13    |                | -              |                | 2              |
|   |       |                | <u>296,846</u> |                | <u>165,325</u> |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors   | 15    | 101,317        |                | 85,462         |                |
| Cash at bank and in hand                              |       | 834,398        |                | 903,343        |                |
|   |       | <u>935,715</u> |                | <u>988,805</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 16    | (245,581)      |                | (328,024)      |                |
| Net current assets                                    |       |                | 690,134        |                | 660,781        |
| <b>Total assets less current liabilities</b>          |       |                | <u>986,980</u> |                | <u>826,106</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| <u>Unrestricted funds</u>                             |       |                |                |                |                |
| Designated funds                                      | 18    |                | 370,076        |                | 370,076        |
| General unrestricted funds                            |       |                | 616,904        |                | 456,030        |
|   |       |                | <u>986,980</u> |                | <u>826,106</u> |

# AGE CONCERN SALFORD

## BALANCE SHEET (CONTINUED)

**AS AT 31 MARCH 2019**

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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 2019, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

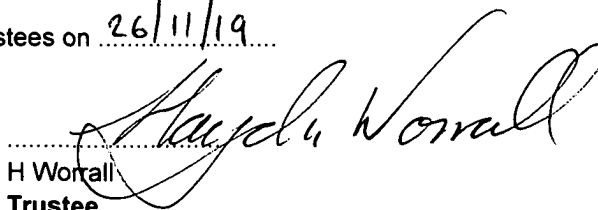
The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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 26/11/19



K Whittick  
Trustee



H Worral  
Trustee

Company Registration No. 05204296

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **1 Accounting policies**

#### **Charity information**

Age Concern Salford is a private company limited by guarantee incorporated in England and Wales. The registered office is 108 Church Street, Eccles, Salford, M30 0LH.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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, modified to include certain financial instruments at fair value. 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 unless the funds have been designated for other purposes.

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

#### **1.4 Incoming resources**

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of VAT where it is not recoverable.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories in the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly whilst others are apportioned on an appropriate basis.

#### 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:

|   |                      |
|---|----------------------|
| Leasehold land and buildings (restricted)   | 20% reducing balance |
| Leasehold land and buildings (unrestricted) | 6.66% straight line  |
| Fixtures and fittings                       | 20% reducing balance |
| Motor vehicles                              | 20% straight line    |

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 net income/(expenditure) for the year.

#### 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).

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

#### 1.9 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.

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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#### 1 Accounting policies

(Continued)

##### 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.

##### **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 CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | Unrestricted<br>funds | Total     |
|---------------------|-----------------------|-----------|
|                     | 2019<br>£             | 2018<br>£ |
| Donations and gifts | 25,719                | 17,274    |

## AGE CONCERN SALFORD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

#### 4 Charitable activities

|   | Other trading<br>income<br>2019<br>£ | Charitable<br>income<br>2019<br>£ | Total<br>2019<br>£ | Total<br>2018<br>£ |
|---|--------------------------------------|-----------------------------------|--------------------|--------------------|
| Trips and activities                    | -                                    | 29,592                            | 29,592             | 35,061             |
| Café income                             | -                                    | 76,255                            | 76,255             | 68,803             |
| Day care charges                        | -                                    | 78,272                            | 78,272             | 73,606             |
| Client charges and social membership    | -                                    | 3,258                             | 3,258              | 4,107              |
| Shopping and cleaning fees              | -                                    | 163,052                           | 163,052            | 136,459            |
| Grant and contract income               | 90,844                               | 1,296,111                         | 1,386,955          | 1,070,574          |
| Other charitable income                 | -                                    | 46                                | 46                 | 7,986              |
|   | <u>90,844</u>                        | <u>1,646,586</u>                  | <u>1,737,430</u>   | <u>1,396,596</u>   |
| Analysis by fund                        |                                      |                                   |                    |                    |
| Unrestricted funds                      | 90,844                               | 568,399                           | 659,243            | 584,867            |
| Restricted funds                        | -                                    | 1,078,187                         | 1,078,187          | 811,729            |
|   | <u>90,844</u>                        | <u>1,646,586</u>                  | <u>1,737,430</u>   | <u>1,396,596</u>   |
| <b>For the year ended 31 March 2018</b> |                                      |                                   |                    |                    |
| Unrestricted funds                      | 97,306                               | 487,561                           |                    | 584,867            |
| Restricted funds                        | -                                    | 811,729                           |                    | 811,729            |
|   | <u>97,306</u>                        | <u>1,299,290</u>                  |                    | <u>1,396,596</u>   |

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 5 Other trading activities

|                                      | 2019          | 2018          |
|--------------------------------------|---------------|---------------|
|                                      | £             | £             |
| Room hire                            | 3,140         | 3,314         |
| Commercial trading operations        | 54,420        | 49,709        |
| Fundraising events and product sales | 2,496         | 1,210         |
| Shop income                          | 13,471        | 4,657         |
|                                      | <u>73,527</u> | <u>58,890</u> |
| Other trading activities             | <u>73,527</u> | <u>58,890</u> |

### 6 Investments

|                     | Unrestricted funds | Total        |
|---------------------|--------------------|--------------|
|                     | 2019               | 2018         |
|                     | £                  | £            |
| Interest receivable | <u>1,909</u>       | <u>2,507</u> |

### 7 Raising funds

|   | 2019          | 2018          |
|---|---------------|---------------|
|   | £             | £             |
| Cost of commercial trading              | <u>51,181</u> | <u>52,959</u> |
|   | <u>51,181</u> | <u>52,959</u> |
| <b>For the year ended 31 March 2018</b> |               |               |
| Fundraising and publicity               |               | <u>52,959</u> |



# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

8

Charitable activities

|   | Charitable<br>Expenditure<br>Heading 1<br>2019<br>£ | Charitable<br>Expenditure<br>Heading 1<br>2018<br>£ |
|---|---|---|
| <b>Staff costs</b>                      | 951,960   | 896,987   |
| Depreciation and impairment             | 3,727   | 8,895   |
| Cost of sales                           | 242,648   | 243,637   |
| Premises costs                          | 40,717  | 59,975  |
| Office costs                            | 33,097  | 16,500  |
| Employment costs                        | -   | 6,904   |
| Other overheads                         | 44,192  | 9,340   |
| Finance expenses                        | 1,060   | 1,760   |
|   | <u>1,317,401</u>                                    | <u>1,243,998</u>                                    |
| Share of support costs (see note 9)     | 296,841   | 292,766   |
| Share of governance costs (see note 9)  | 12,288  | 12,097  |
|   | <u>1,626,530</u>                                    | <u>1,548,861</u>                                    |
| <b>Analysis by fund</b>                 |   |   |
| Unrestricted funds                      | 724,243   | 790,091   |
| Restricted funds                        | 902,287   | 758,770   |
|   | <u>1,626,530</u>                                    | <u>1,548,861</u>                                    |
| <b>For the year ended 31 March 2018</b> |   |   |
| Unrestricted funds                      | 790,091   |   |
| Restricted funds                        | 758,770   |   |
|   | <u>1,548,861</u>                                    |   |

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 9 Support costs

|                       | Support costs<br>£ | Governance costs<br>£ | 2019<br>£      | 2018<br>£      |
|-----------------------|--------------------|-----------------------|----------------|----------------|
| Staff costs           | 203,484            | -                     | 203,484        | 171,708        |
| Depreciation          | 21,372             | -                     | 21,372         | 23,345         |
| Cost of sales         | 400                | -                     | 400            | 5,427          |
| Premises costs        | 50,614             | -                     | 50,614         | 50,711         |
| Office costs          | 14,680             | -                     | 14,680         | 35,776         |
| Other overheads       | 4,054              | -                     | 4,054          | 2,763          |
| Finance expenses      | 2,237              | -                     | 2,237          | 3,036          |
| Audit fees            | -                  | 8,820                 | 8,820          | 7,770          |
| Trustees insurance    | -                  | 3,468                 | 3,468          | 4,327          |
|                       | <u>296,841</u>     | <u>12,288</u>         | <u>309,129</u> | <u>304,863</u> |
| Analysed between      |                    |                       |                |                |
| Charitable activities | <u>296,841</u>     | <u>12,288</u>         | <u>309,129</u> | <u>304,863</u> |

Governance costs includes payments to the auditors of £8,820 (2018- £7,770) for audit fees.

### 10 Trustees

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

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 11 Employees

#### Number of employees

The average monthly number of employees during the year was:

|            | 2019<br>Number | 2018<br>Number |
|------------|----------------|----------------|
| Management | 21             | 21             |
| Support    | 55             | 52             |
|            | <u>76</u>      | <u>73</u>      |

#### Employment costs

|                       | 2019<br>£        | 2018<br>£        |
|-----------------------|------------------|------------------|
| Wages and salaries    | 1,017,945        | 964,314          |
| Social security costs | 60,137           | 43,794           |
| Other pension costs   | 77,362           | 60,587           |
|                       | <u>1,155,444</u> | <u>1,068,695</u> |

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

### 12 Tangible fixed assets

|                                    | Leasehold<br>land and<br>buildings<br>(restricted)<br>£ | Fixtures and fittings<br>£ | Motor vehicles<br>£ | Total<br>£     |
|------------------------------------|---|----------------------------|---------------------|----------------|
| <b>Cost</b>                        |   |                            |                     |                |
| At 1 April 2018                    | 334,396   | 88,720                     | 29,895              | 453,011        |
| Additions                          | 168,580   | -                          | -                   | 168,580        |
| Disposals                          | -   | -                          | (29,895)            | (29,895)       |
| At 31 March 2019                   | <u>502,976</u>  | <u>88,720</u>              | <u>-</u>            | <u>591,696</u> |
| <b>Depreciation and impairment</b> |   |                            |                     |                |
| At 1 April 2018                    | 196,405   | 73,346                     | 17,937              | 287,688        |
| Depreciation charged in the year   | 21,470  | 3,629                      | -                   | 25,099         |
| Eliminated in respect of disposals | -   | -                          | (17,937)            | (17,937)       |
| At 31 March 2019                   | <u>217,875</u>  | <u>76,975</u>              | <u>-</u>            | <u>294,850</u> |
| <b>Carrying amount</b>             |   |                            |                     |                |
| At 31 March 2019                   | <u>285,101</u>  | <u>11,745</u>              | <u>-</u>            | <u>296,846</u> |
| At 31 March 2018                   | <u>137,991</u>  | <u>15,374</u>              | <u>11,958</u>       | <u>165,323</u> |

### 13 Fixed asset investments

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 13 Fixed asset investments

(Continued)

|                          | Unlisted<br>investments<br>£ |
|--------------------------|------------------------------|
| <b>Cost or valuation</b> |                              |
| At 1 April 2018          | 2                            |
| Valuation changes        | (2)                          |
|                          | <hr/>                        |
| At 31 March 2019         | -                            |
|                          | <hr/>                        |
| <b>Carrying amount</b>   |                              |
| At 31 March 2019         | -                            |
|                          | <hr/>                        |
| At 31 March 2018         | 2                            |
|                          | <hr/>                        |

The investment above represents the whole of the issued share capital of Age Concern Trading Limited, a company incorporated in England and Wales.

### 14 Financial instruments

2019  
£

2018  
£

#### Carrying amount of financial assets

Debt instruments measured at amortised cost

84,766 72,251

Equity instruments measured at cost less impairment

- 2

#### Carrying amount of financial liabilities

Measured at amortised cost

223,481 318,637

### 15 Debtors

2019  
£

2018  
£

#### Amounts falling due within one year:

Trade debtors

84,766 53,356

Amounts owed by subsidiary undertakings

- 18,895

Prepayments and accrued income

16,551 13,211

101,317 85,462

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

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

|                                    | 2019<br>£      | 2018<br>£      |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 22,100         | 9,387          |
| Trade creditors                    | 19,759         | 23,665         |
| Accruals and deferred income       | 203,722        | 294,972        |
|                                    | <u>245,581</u> | <u>328,024</u> |

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 17 Restricted funds

|                          | Balance at 1<br>April 2018 | Incoming<br>resources | Resources<br>expended | Transfers | Balance at 31<br>March 2019 |
|--------------------------|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
|                          | £                          | £                     | £                     | £         | £                           |
| Ambition for Ageing      | -                          | 153,038               | (153,038)             | -         | -                           |
| FA Quays Event           | -                          | 4,720                 | (4,720)               | -         | -                           |
| Social Shopping          | -                          | 1,976                 | (1,976)               | -         | -                           |
| Preventing Scams         | -                          | 4,768                 | (4,768)               | -         | -                           |
| Still Got It             | -                          | 1,330                 | (1,330)               | -         | -                           |
| Older People's Day       | -                          | 2,000                 | (2,000)               | -         | -                           |
| Bright Ideas             | -                          | 2,000                 | (2,000)               | -         | -                           |
| Getting About            | -                          | 1,560                 | (1,560)               | -         | -                           |
| Hobbies at Home          | -                          | 440                   | (440)                 | -         | -                           |
| Awards for All           | -                          | 4,849                 | (4,849)               | -         | -                           |
| Sport England            | -                          | 2,971                 | (2,971)               | -         | -                           |
| CCG N&H Nodel            | -                          | 202,442               | (202,442)             | -         | -                           |
| HBDC Refurbishment       | -                          | 124,719               | -                     | (124,719) | -                           |
| HBDC Christmas Event     | -                          | 1,500                 | (1,500)               | -         | -                           |
| HBDC Booths Subsidy      | -                          | 24,960                | (24,960)              | -         | -                           |
| Dementia Support Service | -                          | 206,222               | (206,222)             | -         | -                           |
| Inspire Project          | -                          | 14,654                | (14,654)              | -         | -                           |
| Hospital Aftercare       | -                          | 266,107               | (266,107)             | -         | -                           |
| Social Rehab             | -                          | 57,931                | (57,931)              | -         | -                           |
|                          | -                          | 1,078,187             | (953,468)             | (124,719) | -                           |

#### Ambition for Ageing

Partner led initiative from Big Lottery via GMCVO to work for the benefit of older people in the boroughs of Weaste/Seedley, Langworthy and Broughton in line with Salford's commitment to be an approved World Health Organisation Age Friendly City.

#### University of Manchester Inspire Project

Inspire will seek to empower people living with dementia and their carers living across Salford whilst building capacity across the member involvement and research community.

#### HBDC Booths Charities Grant

To support the continued resource of Day Care services with regular Saturday and cyclical Sunday opening extended to people who no longer qualify for public sector funding. The Grant will be used to reduce the rate at which increased charges to individuals would be raised.

#### Humphry Booth Day Centre Refurbishment Booth Charities Grant

Grant to carry out essential internal and external work to day centre building including replacement of specialised bathing facilities.

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 17 Restricted funds

(Continued)

#### Restricted Funds (Contracted Services):

##### Dementia Support Services (DSS)

The purpose is to fund the employment of staff, the support of carers and those living with dementia.

##### Hospital Aftercare

The core Hospital Aftercare Service, funded from contributions from the NHS Salford CCG, has evolved from the original service supporting people for up to 72 hours after leaving hospital.

##### Social Rehabilitation Service

To deliver a needs led and outcome focused community based outreach service to older people in Salford who require support following adverse life changes such as bereavement, a fall or following a decline in health.

##### Ambition for Ageing Investments

Age UK Salford supported the delivery of a number of Ambition for Ageing investments asked for by older people in Weaste and Seedley, Langworthy and Broughton.

##### Greater Manchester Nutrition and Hydration Programme

To play a central role in the work to reduce preventable malnutrition and dehydration in Salford and across Greater Manchester.

##### Through the Eyes of Older People

To support the delivery of the Ambition For Ageing Through The Eyes of Older People campaign.

### 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:

|                            | Balance at<br>1 April 2018 | Movement<br>in funds<br>Incoming<br>resources | Balance at<br>31 March 2019 |
|----------------------------|----------------------------|---|-----------------------------|
|                            | £                          | £   | £                           |
| Staff                      | 82,966                     | -   | 82,966                      |
| Business Development Fund  | 29,389                     | -   | 29,389                      |
| Services Development Fund  | 161,109                    | -   | 161,109                     |
| Facilities Management Fund | 96,612                     | -   | 96,612                      |
|                            | <u>370,076</u>             | <u>-</u>                                      | <u>370,076</u>              |

#### Staff costs

This represents a provision against potential maternity/paternity leave entitlement and possible future redundancy costs.

#### New Business Development Fund

This represents a designated fund to provide start-up funding for new projects under development.

# AGE CONCERN SALFORD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 18 Designated funds

(Continued)

#### Services Development Fund

In recognition of the changing Health and Social Care Environment it has been decided to create a designated reserve. The funding climate changes in Salford from a block contracting arrangement to one which means we will contract directly with individual service users will require us to shape and change our services to best work within the new contractual requirements and to provide modern innovative services that older people want. Additionally we anticipate that in the coming financial year further constraints on the value of older people's packages of support which may put the financial viability of some services at risk. The Services Development Fund is intended to make provision for the resources required to reshape our existing services and underwrite some of the financial risks brought about as a consequence of contractual funding changes.

#### Facilities Management Fund

In anticipation of repair costs and planned maintenance across the Age Concern Salford sites the trustees feel it prudent to make provision via a designated fund to cover future unfunded expenses.

### 19 Analysis of net assets between funds

| The Charity  | Unrestricted<br>£ | Designated<br>£ | Restricted<br>£ | Total<br>£     |
|--|-------------------|-----------------|-----------------|----------------|
| Fund balances at 31 March 2019 are represented by: |                   |                 |                 |                |
| Tangible assets                                    | 296,846           | -               | -               | 296,846        |
| Current assets/(liabilities)                       | 320,058           | 370,076         | -               | 690,134        |
|  | <u>616,904</u>    | <u>370,076</u>  | <u>-</u>        | <u>986,980</u> |

### 20 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

|                        | 2019<br>£      | 2018<br>£      |
|------------------------|----------------|----------------|
| Aggregate compensation | <u>206,888</u> | <u>135,147</u> |

The key management personnel of the charity comprise the Chief Executive Officer, the Assistant Chief Executive Officer, the Director of Care and Support Services, the Director of Ageing Well Strategy, Director of Finance and Resources and the Director of GM Nutrition and Hydration.