

**REGISTERED COMPANY NUMBER: 05204296 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1105769**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
AGE CONCERN SALFORD**

**Wyatt Morris Golland Ltd  
Statutory Auditors  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ**

**AGE CONCERN SALFORD**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**AGE CONCERN SALFORD**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2024**

**TRUSTEES** Ms F Bennett  
P Griffin (resigned 20.11.23)  
Ms M Jolley  
D Marsden  
P C Sherlock  
K Whittick (resigned 20.11.23)  
Ms K L Day  
M J Hazlehurst  
T A Ward (appointed 20.11.23)

**COMPANY SECRETARY** D Haynes

**REGISTERED OFFICE** 108 Church Street  
Eccles Salford  
Manchester  
M30 0LH

**REGISTERED COMPANY NUMBER** 05204296 (England and Wales)

**REGISTERED CHARITY NUMBER** 1105769

**AUDITORS** Wyatt Morris Golland Ltd  
Statutory Auditors  
Park House  
200 Drake Street  
Rochdale  
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OL16 1PJ

## AGE CONCERN SALFORD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

##### Objectives and aims

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 a revised Strategic Plan in January 2024 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

#### Public benefit

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

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### ACHIEVEMENT AND PERFORMANCE

##### Charitable activities

##### Age Friendly Salford:

This current phase of our Age Friendly Salford work in partnership with Inspiring Communities Together and Salford CVS marks our first financial year. This programme of prevention, recovery, and resilience personalised to older peoples' goals and aspirations works to achieve positive outcomes for older people to ensure they can age well and look after their own health and wellbeing.

Age UK Salford lead on the Voice and Influence aspect of this work which recognises and values the contributions older people bring to their communities. During the year we have supported older people to assess their neighbourhoods, businesses, green and outdoor spaces, and public transport for how Age Friendly they are. We have also supported organisations concerned with communities, housing and health engagement and consulted with older people on their future plans.

We look forward to the next 4 years to continue this valuable work.

##### Nutrition and Hydration Programme:

The Nutrition and Hydration Programme has continued to run in Salford and Bolton for the 7th year.

In Salford the Programme has been delivered via Age Friendly Salford work as well as within Age UK Salford's teams.

A comprehensive train-the-trainer model has been developed and delivered by Age Friendly Salford, training community groups and volunteers on how to have nutrition and hydration conversations with older adults to reduce the risk of developing malnutrition and dehydration.

Within the Age UK Salford teams, there has been 1,410 malnutrition assessments and 150 interventions from incoming referrals. The dietetic service has also continued to assess older patients for risk and provided booklets to those who are at low to medium risk. In addition to this, 25 staff members have been trained to assess for malnutrition and dehydration risk and give first line advice to older people.

The programme in Bolton has reached 9,145 people in awareness raising activities across the two annual awareness campaign weeks. In addition, trained staff and services have made 10,810 assessments and 7,923 older people have received advice. 146 new staff across Bolton were trained as Nutrition and Hydration champions in their settings. The Hearty Meals- bag project has continued to support older people leaving hospital with a low to medium risk of malnutrition.

##### Empowered Carers and Empowered Conversations Projects:

Through the delivery of communication courses, dementia focused therapeutic sessions, webinars and groups, we support families to move to a curious place, a 'mentalized' state of mind. This state empowers families to meet the challenge of caring for a family member/s living with dementia. It doesn't take away the pain, the exhaustion, the grief, the uncertainties, but it does make it a little easier, enabling families to live as well as they can with dementia. It provides a space for caregivers to reflect on the transitions that dementia brings, a space where they feel 'held', supported and free to talk about the unspeakable.

The cost-of-living crisis had a major impact on our plans last year, an almost guaranteed commission in Bolton was replaced with a service withdrawal and team redundancies. Halfway through the year, the team were stuck making plans on how to significantly reduce running costs for 2024-2025, delivering a slightly reduced 2023 - 2024 programme and having exciting discussions around new opportunities. The Cost-of-Living uplift from the National Lottery was a lifeline for the Empowered team and enabled the team to keep supporting families affected by dementia while developing these new opportunities.

Over the last year, the Empowered Conversations Approach has:

- Worked with 265 people supporting people living with dementia (family and professionals),
- Delivered 21 communication courses,
- Delivered monthly groups (Bereavement Group and Empowered Connectors),
- Supported 80 family caregivers through Empowered Carers sessions, and
- Delivered 12 webinars for caregivers, researchers and professionals.

##### Hospital Discharge, Aftercare & Reablement Service (HAC):

During the period April 2023 - March 2024 HAC has received over 400 referrals from older people being discharged from hospital in to the community and has had nearly 3000 contacts supporting older people in Salford.

HAC has received a continuation of funding to provide the provision of hot meals and emergency food parcels and emergency clothing and blankets..

HAC has continued to work with Northwest Ambulance Service (NWAS) now receiving regular referrals through their new online portal site.

HAC are working more collaboratively under the new Age Well model with our specialised services such as DSS to ensure a smoother more personalised approach to individual support plans.

Ongoing work to ensure good working relationships among other professional services, such as the Salford Royal MacMillan team who now invite HAC to hold information stands at all their local events throughout Salford.

In addition, in the last year, HAC has :

## AGE CONCERN SALFORD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

- Continued to attend the daily Home first MDT hospital discharge meetings.
- Continued to support the Bevan unit with monthly Coffee mornings for patients and support with their discharges.
- Attended and manned stalls at events hosted by the Adult Contact Team.
- Continued to daily deliver fresh cooked meals and emergency shopping bags to people where needed.
- Continued to provide daily assessment telephone calls to vulnerable patients aged 55 and over who have been through A&E.
- Continue to work alongside the SRFT community dietetic team to provide first line nutrition and hydration support to those with a low risk of malnutrition.

#### Age Well in the Community (previously known as Social Rehabilitation Service):

The Social Rehabilitation Service model was revised to meet with the needs of outreach engagement across the city and is now referred to as Age Well in the Community (AWC). The aim of AWC is to reduce isolation in people aged 60 and over who may have become disconnected from their neighbourhood. This may be due to a life-changing event such as illness, bereavement, relocation into the area or as a result of the pandemic.

About the Service: Age Well in the Community enables Salford residents 60 plus become better connected to people and places in their neighbourhood.

The AWC coordinator has set up Coffee & Company hubs across the city. As part of the wider AWC Team these hubs are also attended by care service staff, on a rotational basis to enable Salford residents to meet others and access information to help them stay connected and age well.

#### Humphrey Booth Day Centre (HBDC):

- April 2023 - March 2024 we have received a high volume of referrals 69 in total for day care places alone 33 of those individuals were allocated places varying from 2-5 days per week.
- Those we were unable to support were due to various reasons.
- Our Sunday lunch events have been extremely successful providing lunch and entertainment for around 25-30 older people at each event.
- Our service also prepares fresh hot nutritious meals for those who attend whilst also supporting our Age Well services, our chef has prepared and provided 7,252 meals during this period.

#### Dementia Support Service (DSS):

DSS received 154 new referrals.

The service continued to support 413 People living with dementia and 434 family carers during this period.

- Weekly Social Groups: Buddy groups x 2 per week for the person living with dementia (PLWD) only (10am - 3pm = 5 hours per day). Ran for 51 weeks during this period with a total of 677 attendances.
- Weekly Walking Sports group for both PLWD and family carers, in partnership with Foundation 92. Ran for 52 weeks during this period. Total of 320 attendances.
- Dementia Cafe (fortnightly) - for PLWD and family carers. Ran for 25 weeks with 531 attendances.
- Carer Workshops - DSS have facilitated 5 carer workshops in this period. Topics included Carer wellbeing, Nutrition and Hydration, Coping for Carers and Carers rights.
- Projects and Partnerships: I CAN DO project - DSS have continued working in partnership with Manchester University on the final phase of the I CAN DO research programme. This innovative service was developed to empower and support people with early-stage dementia, to help them identify, participate and contribute to social activities in their community by connecting them to local services with volunteering opportunities.
- Create Arts - DSS have worked in partnership with Create Arts charity on 3 art programmes for the buddy groups during this period. 2 x 8-week craft programmes facilitated by a local artist and 1x 8-week music programme facilitated by the musicians from So Many Beauties. The Buddy groups songs from this programme were performed at the Bridgewater Hall in September 2023.
- DSS were represented on the Salford Provider Forum, Dementia United Young Onset and Rarer Forums group, Dementia United Quality of Diagnosis group and Salford Dementia Champions group.
- Marketing: DSS Facebook page is increasing its activity and has generated a 200% increase in public engagement. DSS postcards produced to replace service flyers. A wide range of community events are attended by the DSS team throughout the year to raise the profile of the service and organisation.

#### Home Services:

Home Services has supported 250 clients during this period, some of which have used more than one service. 247 clients have received cleaning, 29 have received shopping and 2 have received companionship. Overall, this service has delivered more than 2,588 hours of services. 94% of the clients are aged 65+. Home Services clients are involved in activities and campaigns for the wider organisation. During the Christmas period food parcels were donated and given out to clients.

There has been an active recruitment drive for staff working across all areas of Salford. 26 Home Service Assistants have worked for the service during this period. Training has been held for staff on First Aid and Cleaning Standards.

Older people who have been discharged from hospital have benefitted from up to 4 hours of cleaning following their hospital stay thanks to the Winter Surge funding. The Hospital Aftercare Service has liaised with Home Services to identify appropriate people to access this. 44 people have accessed this and 5 of those have gone on to continue with the support. The support enables people to live independently and with dignity in their own homes. The Home Service Assistants receive training to identify and escalate any concerns they have about the clients so early interventions can be put in place for people who need them, benefitting from services across the organisation or liaising with external support as required.

## AGE CONCERN SALFORD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### Critchley House:

Critchley House is a Community Hub, Social Centre, Cafe and Garden. The Hub, in the heart of Swinton, encourages healthy living for older people, social interaction, group activities and gentle exercise. It offers extensive volunteering opportunities, home cooked hot meals and freshly baked cakes. The hub also has a shop selling pre-loved clothing, gifts and bric-a-brac.

The Hub saw a 20% increase in visitor numbers last year and we continue to receive telephone calls on a weekly basis from individuals and professionals enquiring about the hub on behalf of themselves, their relatives or service users. Combined sales income from café and shop saw an increase of just under 25% on the previous year. We continue to strive to provide a safe, friendly, supportive environment for all our visitors and in return we receive their heartfelt compliments. They tell us how much they really appreciate how our friendly volunteers go out of their way to make them feel welcome and comfortable.

#### Critchley based groups:

- Along with the Local History, IT, Art, Gardening and Knit & Natter & bi-monthly Sewing Group sessions we now have a Quilling Class, which takes place on Wednesdays.
- The local history group continues to prove popular with local people and is very well attended, with no shortage of speakers eager to share their knowledge.
- The knit & natter group continues to grow in number and the group are always happy to welcome new visitors to join them.
- The gardening group is growing in number and their contribution to the upkeep of the hub gardens is very much appreciated. The more active members of the group have spent a great deal of time over the last few months cleaning the patio in the rear garden, repairing, and repainting the beds, walls & railings and sanding down and repainting the rear building fascia. One of our volunteers also addressed and fixed a problem caused by blocked roof guttering, saving us the cost of call out and repair charges.
- The IT group continues to run their session on Monday afternoons and has seen an increase in participant numbers.
- Tech & Tea sessions returned to CH in March this year and proved popular. Further sessions are due to commence in July.
- The weekly coffee & chat session has introduced several new faces to CH.
- We have been asked to assist several students with their requests to engage with older people to help with their PhD research such as:
  - Healthy Ageing Research group at The University of Manchester to conduct a study to understand the feasibility and usability of a digital health lifestyle app to improve dietary intake amongst community-dwelling older adults aged 65 years and older.
  - Manchester Metropolitan University; to conduct a study on the 'impact of nutritional status and dietary quality on hand grip strength in elderly individuals'. The purpose of the study to investigate how nutritional status and diet quality may influence hand grip strength in older adults.

Critchley café: In January 2023 we engaged a new cook, and she has proven to be an asset helping to maintain momentum in sales. She has attained a level 3 food safety certificate, has an initiative-taking approach to her role, and is sales focused. She has incorporated daily cake baking into her repertoire and cake sales have increased. 'All day breakfasts' are now an established part of the menu, and we are constantly reviewing our food offering.

To enable us to generate increased café income we need additional assistance in the kitchen between 10am and 2pm - throughout the week. This is due to the extra time required for food preparation, ordering, food safety monitoring & recording plus essential cleaning. We managed to engage a kitchen volunteer to assist on Mondays & Fridays and we are seeking additional kitchen volunteers to cover the other days.

In December we held a Christmas party for our regulars, and our bank chef again kindly provided her services, free of charge.

Critchley shop: The shop sales income is dependent on excellent quality donated stock. The increase in local charity shops plus online sites such as Vinted has had an impact on the number and quality of donations we receive. However, the shop does continue to attract customers and the additional income continues to boost overall sales.

#### FINANCIAL REVIEW

##### Financial position

During the year the total incoming resources were:

Unrestricted £919,337, Restricted £817,319, : Total £1,736,656 (2022/23: £1,651,582)

Total resources expended in the year were £1,736,973 (2022/23: £1,594,097)

At the balance sheet date the free reserves of the Charity were £988,247 (2022/23: £973,184)

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 Clinical Commissioning Group (CCG), The Booth Charities, Age UK, Lottery and other organisations.

##### Investment policy and objectives

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.

## AGE CONCERN SALFORD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### FINANCIAL REVIEW

##### Reserves policy

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 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 operative 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 2024 the level of unrestricted reserves amounted to £1,156,313.

#### FUTURE PLANS

We can face our future in a positive financial position as we have an excellent reputation for service delivery to the older people and carers in Salford who depend on us. Our strong position is because we have excellent staff members whose reputation for quality and delivery is widely recognised and this puts us in a healthy position to respond when opportunities arise.

The recent economic climate has been a challenge for many organisations with inflation and therefore costs being much higher than they have been for a number of years. Whilst the latest economic indicators are promising the situation requires careful monitoring.

We have more certainty around budget setting and costing new opportunities although continuing public sector austerity remains a key issue and challenge for us. As you are aware restrictions in public services have meant a greater demand for the services we provide and we continue to provide high quality services within this context.

We hope that with a new government, the pressures within Health and Social Care will relax but we accept that challenges will continue for the foreseeable future. It remains important that whatever we do, we remain financially viable.

We have been very fortunate to be the recipients of funding from other organisations and we are very grateful for this continued support. We do not take this for granted as there are other equally valuable organisations competing for the same funds.

We remain financially stable in a challenging environment and there are no concerns but we cannot rule out future difficult decisions especially if funding is reduced or withdrawn.

We are currently in the process of negotiating a new national and local framework with Age UK nationally. The current model does not reflect our situation in 2020's. It is anticipated that the new framework will be operational by Summer 2025.

Our future is stable but we cannot be complacent. We will continue to do our best for the older residents and their carers and families. of Salford.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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 registered as a charity with the Charity Commission.

##### 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



## AGE CONCERN SALFORD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Recruitment and appointment of new 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 sales 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 understanding of their role or extend their areas of expertise.

##### Organisational structure

The directors of the charitable company (the Charity) are its trustees for the purpose of Charity law and directors for the purpose of Company law. The trustees who served the charity during the year were as follows:

P Griffin (resigned 20/11/23)  
K Whittick (resigned 20/11/23)  
M Jolley  
D Marsden  
P Sherlock  
F Bennett  
K Day  
M Hazlehurst  
T Ward (appointed 20/11/23)

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

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 Sub Committees 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

Chief Executive: D Haynes  
Assistant Chief Executive: S Fletcher  
Director of Care and Support Services: C Barningham  
Director of Finance and Resources: H Morrissey  
Director of Service Development: E Rose

##### Pay Policy for senior staff

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 name freely and no trustee received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 17 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 received grants to the value of £51,000 from The Booths Charities registered number 221800, a connected party to the Humphrey Booth Housing Charity  
Peter Griffin was related to a trustee of Humphrey Booth Housing Charity

## AGE CONCERN SALFORD

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have a risk management strategy which comprises;

An annual review of the risks the Charity face;

The maintenance and regular review of low 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 minimum term, based on planned activities. See Reserves Policy.

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

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Age Concern Salford for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

In so far as the trustees are aware:

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

#### AUDITORS

The auditors, Wyatt Morris Golland Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 November 2024 and signed on its behalf by:



Ms M Jolley - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AGE CONCERN SALFORD

### Opinion

We have audited the financial statements of Age Concern Salford (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

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

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

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF AGE CONCERN SALFORD**

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006 and taxation legislation and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
AGE CONCERN SALFORD**

**Use of our report**

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wyatt Morris Golland Ltd

Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Park House

200 Drake Street

Rochdale

Lancashire

OL16 1PJ

14 November 2024

**AGE CONCERN SALFORD**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	234,582	756,155	990,737	1,035,566
<b>Charitable activities</b>					
Charitable activities	5	386,797	30,799	417,596	321,232
Other trading activities	3	283,522	30,365	313,887	292,423
Investment income	4	<u>14,436</u>	<u>-</u>	<u>14,436</u>	<u>2,361</u>
<b>Total</b>		<u><b>919,337</b></u>	<u><b>817,319</b></u>	<u><b>1,736,656</b></u>	<u><b>1,651,582</b></u>
<b>EXPENDITURE ON</b>					
Charitable activities	6	<u>1,112,943</u>	<u>624,030</u>	<u>1,736,973</u>	<u>1,594,097</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	17	<u>(193,606)</u> <u>201,203</u>	<u>193,289</u> <u>(201,203)</u>	<u>(317)</u> <u>-</u>	<u>57,485</u> <u>-</u>
Net movement in funds		7,597	(7,914)	(317)	57,485
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,148,715</u>	<u>54,776</u>	<u>1,203,491</u>	<u>1,146,006</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>1,156,312</b></u>	<u><b>46,862</b></u>	<u><b>1,203,174</b></u>	<u><b>1,203,491</b></u>

The notes form part of these financial statements

AGE CONCERN SALFORD

BALANCE SHEET  
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	168,065	18,500	186,565	175,531
<b>CURRENT ASSETS</b>					
Debtors	14	128,876	-	128,876	74,301
Cash at bank and in hand		959,199	28,362	987,561	1,051,116
		<u>1,088,075</u>	<u>28,362</u>	<u>1,116,437</u>	<u>1,125,417</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(99,828)	-	(99,828)	(97,457)
<b>NET CURRENT ASSETS</b>		<u>988,247</u>	<u>28,362</u>	<u>1,016,609</u>	<u>1,027,960</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,156,312</u>	<u>46,862</u>	<u>1,203,174</u>	<u>1,203,491</u>
<b>NET ASSETS</b>		<u>1,156,312</u>	<u>46,862</u>	<u>1,203,174</u>	<u>1,203,491</u>
<b>FUNDS</b>	17				
Unrestricted funds				1,156,312	1,148,715
Restricted funds				46,862	54,776
<b>TOTAL FUNDS</b>				<u>1,203,174</u>	<u>1,203,491</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2024 and were signed on its behalf by:



M Jolley - Trustee

**AGE CONCERN SALFORD**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(32,996)	79,753
Net cash (used in)/provided by operating activities		<u>(32,996)</u>	<u>79,753</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(44,995)	-
Sale of tangible fixed assets		-	200
Interest received		14,436	2,361
Net cash (used in)/provided by investing activities		<u>(30,559)</u>	<u>2,561</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		(63,555)	82,314
Cash and cash equivalents at the end of the reporting period		<u>1,051,116</u>	<u>968,802</u>
Cash and cash equivalents at the end of the reporting period		<u><u>987,561</u></u>	<u><u>1,051,116</u></u>

The notes form part of these financial statements



**AGE CONCERN SALFORD**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(317)	57,485
Adjustments for:		
Depreciation charges	33,961	25,712
Profit on disposal of fixed assets	-	(200)
Interest received	(14,436)	(2,361)
(Increase)/decrease in debtors	(54,575)	988
Increase/(decrease) in creditors	2,371	(1,871)
<b>Net cash (used in)/provided by operations</b>	<u><u>(32,996)</u></u>	<u><u>79,753</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	1,051,116	(63,555)	987,561
	<u>1,051,116</u>	<u>(63,555)</u>	<u>987,561</u>
<b>Total</b>	<u><u>1,051,116</u></u>	<u><u>(63,555)</u></u>	<u><u>987,561</u></u>

## AGE CONCERN SALFORD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Critical accounting judgements and key sources of estimation uncertainty**

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.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount 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 the receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Gifted rent is recognised as donated facilities and is valued at the rentable value of that property.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

##### **Allocation and apportionment of costs**

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

Costs are allocated on a basis considered appropriate by the trustees having regard to the activity.

##### **Tangible fixed assets**

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

Improvements to property	- varying rates on cost & reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 20% on cost

##### **Impairment of fixed assets**

## AGE CONCERN SALFORD

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 1. ACCOUNTING POLICIES - continued

##### **Tangible 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).

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

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

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

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **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.

##### **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

##### **Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **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 rate 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 measured 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.

**AGE CONCERN SALFORD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES - continued**

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 rate method.

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	63,073	17,481
Grants	927,664	1,018,085
	990,737	1,035,566

**Donated goods and services**

During the year the charity received rent free facilities totalling £52,525 (2023 £10,383), this has been recognised as a donation.

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Age UK England	83,088	12,000
Contract income	631,332	662,726
Walking Football	11,000	-
Lottery Grant	120,000	164,000
Booth Charities	52,600	28,000
Miscellaneous grants	29,644	151,359
	927,664	1,018,085

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Room hire	635	2,115
Membership fees	6,547	6,447
Fundraising events	-	773
Retail income	12,887	20,708
Training	29,029	32,444
Personalisation income	264,789	229,936
	313,887	292,423

**4. INVESTMENT INCOME**

	2024	2023
	£	£
Deposit account interest	14,436	2,361
	14,436	2,361

AGE CONCERN SALFORD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Trips and activities	Charitable activities	39,047	40,385
Cafe income	Charitable activities	98,278	71,229
Day care charges	Charitable activities	88,549	36,598
Shopping and cleaning fees	Charitable activities	191,722	173,020
		<u>417,596</u>	<u>321,232</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable activities	<u>1,725,253</u>	<u>11,720</u>	<u>1,736,973</u>

7. SUPPORT COSTS

Charitable activities	Governance costs £
	<u>11,720</u>

Support costs, included in the above, are as follows:

	2024 Charitable activities £	2023 Total activities £
Auditors' remuneration	9,460	8,775
Trustees insurance	372	92
Accountancy and legal fees	1,888	1,360
	<u>11,720</u>	<u>10,227</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	33,961	25,712
Surplus on disposal of fixed assets	-	(200)
	<u>33,961</u>	<u>25,512</u>

9. AUDITORS' REMUNERATION

	2024 £	2023 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>9,460</u>	<u>8,775</u>

**AGE CONCERN SALFORD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**11. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	1,169,911	1,129,548
Social security costs	76,339	75,320
Other pension costs	71,558	58,361
	<b>1,317,808</b>	<b>1,263,229</b>
	<b>1,317,808</b>	<b>1,263,229</b>

The average monthly number of employees during the year was as follows:

	2024	2023
Management	16	16
Support	57	57
	<b>73</b>	<b>73</b>
	<b>73</b>	<b>73</b>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	467,885	567,681	1,035,566
<b>Charitable activities</b>			
Charitable activities	301,202	20,030	321,232
Other trading activities	258,906	33,517	292,423
Investment income	2,361	-	2,361
<b>Total</b>	<b>1,030,354</b>	<b>621,228</b>	<b>1,651,582</b>
	<b>1,030,354</b>	<b>621,228</b>	<b>1,651,582</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	1,140,577	453,520	1,594,097
	<b>1,140,577</b>	<b>453,520</b>	<b>1,594,097</b>
	<b>1,140,577</b>	<b>453,520</b>	<b>1,594,097</b>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	(110,223)	167,708	57,485
	141,721	(141,721)	-
<b>Net movement in funds</b>	<b>31,498</b>	<b>25,987</b>	<b>57,485</b>
	<b>31,498</b>	<b>25,987</b>	<b>57,485</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,117,217	28,789	1,146,006
	<b>1,117,217</b>	<b>28,789</b>	<b>1,146,006</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,148,715</b>	<b>54,776</b>	<b>1,203,491</b>

**AGE CONCERN SALFORD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**13. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2023	502,975	107,087	-	610,062
Additions	-	-	44,995	44,995
At 31 March 2024	<u>502,975</u>	<u>107,087</u>	<u>44,995</u>	<u>655,057</u>
<b>DEPRECIATION</b>				
At 1 April 2023	340,028	94,503	-	434,531
Charge for year	22,444	2,517	9,000	33,961
At 31 March 2024	<u>362,472</u>	<u>97,020</u>	<u>9,000</u>	<u>468,492</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>140,503</u>	<u>10,067</u>	<u>35,995</u>	<u>186,565</u>
At 31 March 2023	<u>162,947</u>	<u>12,584</u>	-	<u>175,531</u>

The charity has the use of the Humphrey Booth Centre at a peppercorn rent for 99 years from 1995 provided the use is for charitable purposes.

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

	2024 £	2023 £
Trade debtors	76,329	38,142
Prepayments and accrued income	52,547	36,159
	<u>128,876</u>	<u>74,301</u>

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

	2024 £	2023 £
Trade creditors	20,296	15,049
Social security and other taxes	19,059	-
Pension creditor	8,608	-
Accruals and deferred income	51,865	82,408
	<u>99,828</u>	<u>97,457</u>

Deferred income relates to income paid in advance for projects to be undertaken after the year end. The amount of £25,000 as at 31 March 2024 will clear in the following financial year.

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	<u>18,000</u>	<u>18,000</u>

The leased property is on a rolling 12 month lease.

AGE CONCERN SALFORD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	1,148,715	(193,606)	201,203	1,156,312
<b>Restricted funds</b>				
Empowered Carers	-	3,466	(3,466)	-
Winter Pressure	18,860	21,017	(23,210)	16,667
The Booth Charities	-	18,500	-	18,500
Greater Sport Together fund	7,717	(6,862)	(855)	-
Ageing Well fund	23,487	145,473	(168,960)	-
AUK Winter Health	4,712	-	(4,712)	-
Walking Football	-	11,695	-	11,695
	<u>54,776</u>	<u>193,289</u>	<u>(201,203)</u>	<u>46,862</u>
<b>TOTAL FUNDS</b>	<u>1,203,491</u>	<u>(317)</u>	<u>-</u>	<u>1,203,174</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	919,337	(1,112,943)	(193,606)
<b>Restricted funds</b>			
Empowered Carers	152,750	(149,284)	3,466
Winter Pressure	35,000	(13,983)	21,017
The Booth Charities	23,000	(4,500)	18,500
Greater Sport Together fund	-	(6,862)	(6,862)
Ageing Well fund	594,874	(449,401)	145,473
Walking Football	11,695	-	11,695
	<u>817,319</u>	<u>(624,030)</u>	<u>193,289</u>
<b>TOTAL FUNDS</b>	<u>1,736,656</u>	<u>(1,736,973)</u>	<u>(317)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	1,117,217	(110,223)	141,721	1,148,715
<b>Restricted funds</b>				
Empowered Carers	28,789	(7,235)	(21,554)	-
Dementia Support Services	-	25,000	(25,000)	-
Winter Pressure	-	48,022	(29,162)	18,860
Greater Sport Together fund	-	7,717	-	7,717
Ageing Well fund	-	86,279	(62,792)	23,487
AUK Winter Health	-	7,925	(3,213)	4,712
	<u>28,789</u>	<u>167,708</u>	<u>(141,721)</u>	<u>54,776</u>
<b>TOTAL FUNDS</b>	<u>1,146,006</u>	<u>57,485</u>	<u>-</u>	<u>1,203,491</u>



**AGE CONCERN SALFORD**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,030,354	(1,140,577)	(110,223)
<b>Restricted funds</b>			
Empowered Carers	222,597	(229,832)	(7,235)
Dementia Support Services	25,000	-	25,000
Winter Pressure	52,000	(3,978)	48,022
Greater Sport Together fund	7,717	-	7,717
Salford Household Support fund	3,000	(3,000)	-
Ageing Well fund	301,489	(215,210)	86,279
AUK Winter Health	9,425	(1,500)	7,925
	<hr/>	<hr/>	<hr/>
	621,228	(453,520)	167,708
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>1,651,582</b>	<b>(1,594,097)</b>	<b>57,485</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Restricted Funds:**

**Empowered**

To broaden the support available to families affected by dementia, from recently diagnosed with The Getting Along Programme through to mid to end stage dementia through the Moving Beyond Words course. This approach supports family carers to make emotional adjustments to their new situation, reduces conflict, improves connections and relationships between the carer and person with dementia, and provides strategies for managing the challenge of working and caring.

**Dementia Support Services**

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

**Winter Pressures**

Supporting local NHS systems to prevent and divert admission from Emergency Departments to help reduce discharge delays. Provision includes wrap around support to help individuals settle back in at home safely and comfortably, ensuring the individual has basic supplies at home, and with follow up support as needed.

**Greater Sport, Together Fund**

Delivered in partnership with Foundation 92 provides Walking Football, gentle exercise and socialisation opportunities to people living with dementia and their carers.

**Salford Household Support**

Harnessing monies allocated to Salford Council from the Department for Work and Pensions and administered by Salford CVS this fund was used to support vulnerable households through the cost-of-living crisis.

Similar to Age UK Winter Health it delivered measures directly related to food and coping with cold weather. In order to mitigate the risks of malnutrition in older people when money is tight our booklet "Eating well affordably" was issued to each beneficiary.

Allowing vulnerable older people to eat for free at Critchley Community Hub via food vouchers not only helped them stay nourished in the cold but also gave them the opportunity to socialise and reduce the risk of loneliness through the cold, dark winter months.

**Ageing Well, Early Intervention Model**

In October 2022 Age UK Salford were successfully awarded a 5 year contract to deliver the Age Well, Early Intervention Model within their existing Services. These Services encompassed Dementia Support Services, Hospital Discharge, Aftercare & Reablement Service (HAC): Social Rehabilitation Service and Information and Advice.

**AUK Winter Health**

Activity to support older people who may additionally be vulnerable over Winter. The programme delivered various measures tailored to an older persons needs including hot meal vouchers, gas and electricity top ups, warm clothing and food provision bags on discharge from hospital.

**The Booth Charities - Minibus Purchase**

AGE CONCERN SALFORD

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

Transfers between funds

The transfer between funds is for internal recharges for the internal costs including management fees, HQ accommodation and OH costs plus staffing and line management time.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £71,558 (2023- £58,361).

Included in accruals for pension contributions not paid over amounted to £8,608 (2023 - £nil).

19. RELATED PARTY DISCLOSURES

Remuneration of key management personnel

The remuneration of key management personnel is as follows :-

	2024	2023
	£	£
Aggregate compensation	<u>255,615</u>	<u>265,167</u>

The key management personnel of the charity comprise of the Chief Executive, the Assistant Chief Executive, the Director, the Director of Care and Support Services, the Director of Finance and Resources and the Director of Service Development.