

Company Number : 4309557

Registered Charity Number : 1090161

**AGE CONCERN EAST CHESHIRE
(A Company Limited by Guarantee)
Trading as Age UK Cheshire East**

**REPORT OF THE TRUSTEES
& FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 March 2016

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LEGAL AND ADMINISTRATIVE INFORMATION

Company Number	4309557
Charity Number	1090161
Trustees	M Strutt - Chairman A Dicken (resigned 3rd September 2015) D Evans M O'Boyle I Ross J Clowes S Brearley
Chief Executive	D Taylor
Registered office	New Horizons Centre Henderson Street Macclesfield Cheshire SK11 6RA
Auditors	Booth Ainsworth LLP Chartered Accountants and Registered Auditors Alpha House 4 Greek Street Stockport Cheshire SK3 8AB
Bankers	Royal Bank of Scotland Park Green Macclesfield Cheshire SK11 7NH NatWest PO Box 65 2 Chestergate Macclesfield Cheshire SK11 6BA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2016

Age UK Cheshire East 2015/16 in brief

Knowledge	Free Information & Advice	3,513 clients supported across our advice services
		6,866 issues addressed
	Improving the finances of our clients	£1,275,860 of income gained for our clients following assessment of their needs
	Improving access to our services	375 visits to clients in their own homes
	Easing the transition from hospital to long term care	881 hospital bed days saved helping the local hospital save £308,350
		76 messages received on our confidential care home reporting line
Improving access to the digital world	419 people given practical computer help	
Health & Wellbeing	Healthy Lifestyle activities	50+ activities provided at 1,754 sessions with 15,554 attendances
	Projects targeting older men	1,070 attendances at our Men in Sheds project supported by 2,463 of volunteering hours
	Lifelinks Outreach Prevention Service	413 people supported with 73% reporting increased mental wellbeing
	Wellbeing Co-ordinators	500+ clients helped with underlying health & social isolation issues
		79% using Knutsford Wellbeing Co-ordinator reporting positive behavioural changes
		47% of attendees at memory clinic had been diagnosed with Alzheimer's
Practical Help	Practical help for people at home	Over 250 older people receiving 5,818 hours of practical support from our 36 home helps
	Day support for those who need it most	286 day sessions with 1,910 attendances catering for those living with dementia and the physically frail
		Over 7,500 volunteer hours supporting the projects
Sustainability	Providing valuable additional resources and an enjoyable experience for volunteers	220 volunteers gave us 37,815 hours of their time
		Of those volunteers that left us this year, 69% went into employment
	Income Generation	Over 10,000 hours of trading from our five shops bringing in much needed independent and unrestricted income to support our charitable activities

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2016
(Continued)**

Introduction

The directors and trustees of Age Concern East Cheshire (a Company Limited by Guarantee) present their annual report for the year ended 31 March 2016 under the Companies Act 2006 and the Charities Act 2011, together with the audited financial statements for that year. The financial statements comply with the Companies Act 2006, the Charities Governing Document and the relevant Statement of Recommended Practice (the Charities SORP (FRSSE)).

Reference and Administrative Details

Age Concern East Cheshire is a registered charity (No.1090161) and a company (No. 4309557) limited by membership guarantees. Its registered office is shown on page 1.

The present trustees who served during the year, together with details of external advisers, are noted on page 1.

Structure, Governance and Management

- **Governing Document**

The charity is governed by its Articles of Association adopted on 19 October 2001, updated 29th November 2012 and 8th December 2015

Age Concern East Cheshire is an independent registered charity and a member of the Age England Association. The Age England Association is an association of autonomous registered charities.

Age Concern East Cheshire, under its working name, Age UK Cheshire East, continues to be an independent registered charity with an area of benefit that mirrors the unitary authority boundary of Cheshire East.

- **Governing Bodies**

The Board of Trustees is responsible for the overall governance of the charity.

- **Recruitment and Training of Trustees**

The trustees are responsible for the appointment of new trustees. New trustees will only be appointed after due consideration is given to eligibility, personal competence and specialist skills. New trustees, when appointed, are inducted into the working of the charity by the existing trustees and the Chief Executive.

- **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finance of the charity, and are satisfied that systems are in place to mitigate the exposure to major risk.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2016
(Continued)**

Public Benefit, Aims and Intended Impact

The object for which the charity is established is to promote and enhance the quality of life and well-being for all members of the public, with a particular focus on those aged 50 years and older. This may be undertaken in any manner which now or hereafter may be deemed by law to be charitable mainly, but not exclusively in Cheshire East, which includes the former Boroughs of Macclesfield, Congleton and Crewe and Nantwich and the surrounding areas (hereinafter called 'the area of benefit').

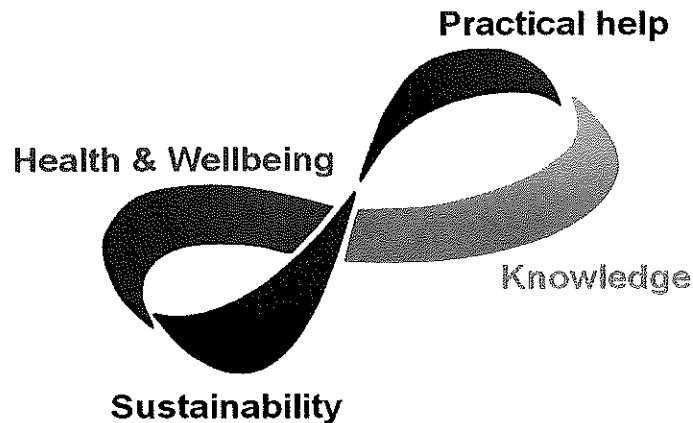
Established in 1988, its area of benefit is Cheshire East. The charity's mission is:

"Improving later life for people in Cheshire East"

Age Concern East Cheshire is recognised for its provision of quality services, its campaigning with and on behalf of older people, its reliable, up-to-date information and advice and as a pioneer of innovative services. Age Concern East Cheshire has discussed needs and developmental issues with older people, their carers and families and with volunteers and staff. The external environment and plans of local statutory and voluntary organisations have also been taken into account.

The charity considers it important to take account of older people's needs and aspirations in deciding its strategic aims and direction. It also considers it important to take account of the wider external environment and potential sources of funding for the charity's work.

The charity is structured around what Age Concern East Cheshire believes are the four vital elements to an independent later life.



We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Financial Review

A summary of the year's results can be found on page 18 of the attached accounts.

During the year, the total incoming resources were:

Unrestricted **£1,414,266**, Restricted **£346,451** Total **£1,760,717** (2015 - **£1,549,428**)

Total resources expended in the year were **£1,811,243** (2015 - **£1,692,532**). At the balance sheet date the free reserves of the Charity were **£339,825** (2015 - **£418,936**). Other reserves tied up in fixed assets and restricted funds were **£255,334** (2015 - **£226,749**)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Public Benefit, Aims and Intended Impact - continued

Reserves Policy

The reserves fund represents the unrestricted funds arising from past operating results and from the free reserves of the charitable company. This is intended to protect the charity from the risk of disruption to services at short notice due to lack of funds, while at the same time ensuring the organisation can continue to operate as normal. In the opinion of the trustees, as at 31 March 2016 free reserves were 85% of the prudent level of reserves.

Investment Policies

Under the Articles of Association, the charity has the power to make any investments which the trustees see fit. The charity has a policy of keeping any surplus funds in short term deposits, which can be accessed readily. All funds are invested at the bank and the trustees consider their return on the investments throughout the year to be satisfactory.

Review of Development, Activities and Achievements during the Year

Social Accounting

By applying social accounting principles to our work over the last year, we can demonstrate the following impact:

Social Impact

Age Concern East Cheshire offers over **30** different services, providing direct help to over **5,200** individuals each year. The detailed impact of individual services, and their outcomes, is provided in the following pages.

Economic Impact

Income attracted to the local area:

In the last year we secured **£160,224** funding from outside Cheshire East for the benefit of local older people.

Volunteer hours:

Around **220** volunteers support our services within Age UK Cheshire East. Over the year we have calculated that volunteers have given us **37,815** hours of their time.

Based on the average income (2013) for Cheshire East of £14.50 per hour (source ONS Annual Survey of Hours and Earnings), this represents a monetary value of around **£548,318**

Income maximisation:

Total income gains of **£1,275,860** were claimed on behalf of older people in the last year. Cheshire East Council estimates that for every pound in benefit claimed, 78p is spent locally, equivalent to £995,171 for the local economy.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Economic Impact - continued

Hospital bed days:

881 bed days were saved by facilitating timely discharge from hospital, saving the system an estimated £308,350.

Environmental Impact

The organisation's 4 Charity Shops and Furniture Showroom act as town centre recycling points for clothes, furniture, books, bric-a-brac and electrical items.

Information and Advice

Over the year, our free Information and Advice service has dealt with 2,683 clients, providing a confidential and impartial information and support service for older people and their carers. The service provides up to date information on a wide range of issues such as housing, health and care, money matters, leisure and social opportunities. As well as meeting with clients in our offices in Macclesfield, a number of outreach sessions have been held in local community venues such as libraries, and 68 home visits have been undertaken.

During the year, clients raised 4,472 issues with our advisers and volunteers, with the main issues being benefits (34%); finding help at home (21%) and non-residential care (11%). As well as providing information, the service also helps clients with completing forms and offers specialist advice sessions on issues such as wills and related legal matters. Alongside our small team of advisers, a number of volunteers have provided an additional 810 hours of support.

"The financial benefits you fixed up for my parents made them happy, late in life when they still both had their health, in a way they had never known in the struggles of earlier

**4,472 issues
addressed**

Of those clients seeking help on benefit issues, 511 received benefit checks leading to 327 being awarded a benefit. The annual income gain for our clients from this work totalled £1,055,657.

Users of our service reported the following after using our I&A Service:-

- 92% were able to better deal with the issue
- 61% reported an improved quality of life
- 57% reported improved mental wellbeing

**£1.05 million
income gain
for clients**

We are grateful to the Big Lottery Fund who has funded this service during the year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Supporting You

During the year, the Supporting You service, mainly funded by Cheshire East Council, helped 526 clients maintain their independence and enable them to live in their own homes for as long as possible. The majority of service users (272 or 52%) lived in the Macclesfield or Poynton areas, whilst 29% came from Wilmslow and Knutsford. The remaining 19% were from the Congleton area.

Of those using the service, 443 (84%) were above the age of 75. Our advisers undertook 253 home visits, made 1,469 phone calls and wrote 387 letters, offering our clients an holistic assessment to identify low level support needs and linking them to local services and information and reducing their long term dependence on social and health care services. The largest number of referrals (about 30%) came from Cheshire Fire & Rescue Service, closely followed by self-referrals (24%) and referrals from friends and family (23%).

253 home visits

Of the 1,236 issues enquired about by clients, nearly a third (28%) related to information on finding help at home, whilst 23% sought further information about benefit entitlements, and 22% of enquiries wanted information about non-residential care.

Our work has enabled our clients to claim benefits to the value of £197,567 (of which £42,908 was in attendance allowance). As well as enabling our clients to live better and longer independently in our communities, the vast majority of the additional income gained will have been ploughed back into the local economy and supporting the wider community.

**£197,567 in
benefits
claimed**

Unfortunately due to the withdrawal of funding from Cheshire East Council, this is the final full year in which this service will be delivered for the benefit of older people in Cheshire East, with the service anticipated to close at the end of August 2016.

Long Term Care Discharge Placement

This service is funded by Cheshire East Council and supports people in hospital who have been assessed as requiring discharge into long-term care. The service, which supported 304 people during the year (of whom 91% were aged 75+), provides local knowledge in relation to all aspects of choosing and funding long term care, with the aim of helping older people select a care home most appropriate for their wishes and needs. During the year, there were 1,158 issues raised by clients, with the vast majority relating to queries about residential care. The service also helped clients achieve over £22,000 in additional income.

**881 bed days
saved – saving the
NHS £308,350!**

One member of staff provides the service, which includes compiling a local directory of care homes and any available vacancies. A confidential telephone line is also provided to enable people to report on the quality of care being provided - during the year 76 issues were reported via that line.

The vast majority of referrals came from hospital social workers (79%). Not only does the service provide a hugely valuable service to clients, but during the year our service saved 881 bed days equating to a massive £308,350 saving to the NHS alone.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Long Term Care Discharge Placement - continued



The above three services are externally accredited with the Advice Services Alliance's Advice Quality Standard, at case work for older people.

Health and Wellbeing

A wide range of over 50 activities have been provided over the year as part of the Healthy Lifestyles project, with the aim of supporting older people to improve their physical and mental wellbeing and live independently in their own homes. Activities undertaken include Tai Chi; dance movement; Zumba; pilates, as well as numerous other activities which encourage older people to socialise, relax and meet new friends.

1,754 organised sessions

The class has improved my balance, co-ordination and concentration

During the year, 1,754 organised sessions were run, resulting in 15,554 attendances. The most popular attendances were Tai Chi (4,303); Zumba Gold (3,546); and Keep Fit (2,702). The vast majority (90%) of people attending the sessions were women, with 30% above the age of 75.

During 2015-16, the project has been financially supported by NHS Eastern Cheshire Clinical Commissioning Group, but as a result of them announcing their intention to withdraw funding for future years, we have been working hard with current providers to ensure that many of the services can continue to operate, albeit, no longer under the auspices of the charity.

Men in Sheds

The project, part funded by the Dunhill Medical Foundation, uses well stocked tool shops built within two locations in Macclesfield and Congleton. The project is a place where older men can be themselves. Those attending the sheds can make use of their skills and experience and share them with other service users, as well as take part in a number of woodworking projects to produce items which can be sold in our charity shops. Above all, the project enables men to make friends and extend their social networks, in a welcoming and warm environment. During 2015-16, 377 sessions were held across the two sheds, resulting in 1,070 attendances by older men. In addition, a number of volunteers helped the project run, giving 2,463 hours of their own time during the year to support users of the project.

1,070 attendances during the year

Help at Home

Our Help at Home Service is a vital service providing practical help and support to the over 50s in their homes. Our 36 Home Helps are fully trained and help our clients with a wide range of household tasks, including cleaning and laundry, shopping calls, accompanying service users to appointments and respite/ companionship allowing carers a break. Over the year, we have had an average

255 service users

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Help at Home - continued

of 255 service users who have accessed the service, and we have fulfilled a total of 3,684 appointments, equating to 5,818 hours of assistance.

Day Support for People living with Dementia

Over the year, we have provided activities in group sessions for around 40 people living with dementia. The sessions are particularly designed to meet the needs of people with dementia, and provides valuable respite for their carers. The service supports the objectives of the National Dementia Strategy by providing

234 sessions held

a break for carers, providing community based support and offering local peer support and learning networks for people with dementia and their carers. We ensure that we undertake a holistic approach to promote a professional relationship with carers and other service professionals to ensure service users have access to other services when appropriate and

in a timely manner.

Our sessions are run in five community venues across our area in Congleton, Handforth, Macclesfield, Mobberley and Poynton. Each group, which is run by a team of dedicated volunteers, can cater for up to 10 service users. Over the year, 234 sessions have been run, resulting in 1,633 attendances. The demand for our sessions are high, with a waiting list of 19 at the year end, and it is pleasing to report that our sessions ran at 87% attendance levels throughout the year.

**1,633
attendances**

Our volunteers gave 6,546 hours of their own time to help us run the service this year. The volunteers are supported by a dedicated member of staff who oversees the running of the sessions and ensures that all the necessary supplies are made available when needed. Service users have benefited from outings during the year, including canal trips which have been kindly supported by the local Round Table.

Throughout the year, the service has been funded by Eastern Cheshire Clinical Commissioning Group and client fees, however, it has been announced that the CCG will not be funding the service in 2016/17, therefore a new model of service delivery is currently being developed with a view to it being operative from September 2016.

Day support for physically frail older people

We provide a small group session for up to six service users at a community venue in Poynton specifically designed for older people who are physically frail or socially isolated. Over the year, we have held 52 sessions and had 277 attendances. This has been supported by 1,002 volunteer hours. The service is funded by the charity itself through its own income generation activities and client fees.

The group provides a day of social stimulation and range of activities in a safe and comfortable environment.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Day support for physically frail older people - contined

Our team of volunteers meets the needs of service users, providing a wide range of activities including quizzes, crosswords and singing, as well as providing a hot lunch.

**277
attendances**

ICT Learning

As a charity for older people, we recognise the added value that computer literacy can bring to the lives of older people, and in particular, help address the issues of social isolation and enable people to lead more independent lives. The ICT learning project provides learning and support for older people to respond to these very issues. Computer assistance is mainly delivered through our learning centre in Henderson Street with support provided through delivery in community locations and arranged home visits (64 during 2015/16). In the past year the project helped 419 people, mainly through our popular drop-in sessions held in the learner centre. These are group sessions where people can attend to get support and advice with any issue they are having difficulty with or just to use our facilities with a volunteer mentor on hand if they have a problem. Individual courses are available for those who perhaps feel uncomfortable in a group environment and for complete beginners who need individual attention. Home visits have continued to be popular for a whole variety of issues including help with home equipment setup and support for disabled clients.

**419 people
helped**

There is continuing change in client requirements from starters and absolute beginners to people who need help progressing to updated operating systems and equipment. Existing users often also seek help changing from traditional desktops and laptops to using tablets and phones.

The learning makes a charge for sessions to make a contribution to costs. The charity also gained funding from Awards for All that was used to replace the learner centre equipment and supporting software. This helps keep the centre up to date and relevant to the modern experience.

Knutsford Wellbeing Co-Ordinator

This role, based in Knutsford, supported people to manage their health and wellbeing, using motivational interviewing techniques and supporting behavioural change. During the life of the project, the Wellbeing Co-Ordinator has built up a very strong relationship with local practitioners in the area, worked across health and social care teams and helped many local people navigate the bewildering array of services to help them improve their health and wellbeing. In the last year alone, more than 300 referrals have been managed, wellbeing plans developed and health goals set in 235 cases, with 248 cases closed. In 195 (79%) of those cases, the client has achieved a behavioural change which helps them improve their wellbeing.

**79% of cases have
led to a positive
behavioural
change**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Knutsford Wellbeing Co-Ordinator - continued

Unfortunately due to funding cuts from the NHS Eastern Cheshire Clinical Commissioning Group, which funded this role during 2015/16, this role ceased to operate at the end of March 2016.

Services: New Development Update

Lifelinks

The Life Links project, which commenced part way through the year on 1 July 2015, is a Universal Outreach and Prevention Service commissioned from Cheshire East Council delivered in partnership with Peaks and Plains Housing Trust. We employ 7 Wellbeing Coordinators working across Cheshire East. Their mission is to find people who have underlying health or social isolation issues but are not yet significant users of health and care services and help people in the Cheshire East community Live Life and Stay Well.

413 people supported

I'm feeling much better following my referral for counselling - which started in the New Year. I can't thank you enough - the service is 10/10, and I don't need anything else now!

The aim of the project is to ensure that people are able to look after themselves, stay healthy and retain their independence longer; can participate as active members of their communities; have choice and easy access to the type of help they need, when they need it; feel empowered and confident to live independently;

I would like to show my gratitude to "Lifelinks Cheshire East" for such a wonderful service provided in times when life brings people into dark places when they need a lot of support. Thank you.

Since the project began, 413 people have been supported, with numerous other people receiving additional information at outreach events and drop ins. In the early stages of evaluation, data is showing 90% of service users showing stable or increased health and 73% showing stable or increased mental wellbeing, but there will be valuable further evaluation data as the project continues.

Memory Wellbeing Co-ordinator

This was a one year pilot project working collaboratively with Age UK and 4 other local Age UK organisations to explore ways of supporting people with dementia/memory problems and their carers. People referred to the service took part in a guided conversation lasting approximately 90 minutes. They were then provided with information, advice, emotional and practical support to address any ideas identified.

The service offered a unique selling point in its ability to think widely and build a support solution around a person's situation that enabled them to carry on living independently, avoiding isolation and improving their quality of life. Support was provided with a range of issues primarily, isolation (72 cases: 39%); health (38 cases: 21%); emotional support (25 cases: 14%); legal (9 cases: 5%); assistive technology (8 cases: 4%);

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Memory Wellbeing Co-ordinator - continued

diet (7 cases: 4%); and physical activity (5 cases: 3%). The highest number of referrals into the project came from GPs (23%).

**This has been a great help.
We are just beginning to
feel that we are settling
down and creating our form
of coping.**

88% of service users and 58% of their carers were aged over 75. Where the diagnosis was known, almost half of service users (47%) had been diagnosed with Alzheimer's and 56% had had their diagnosis for at least 18 months.

Charity Shops

The Charity currently has four high street shops, together with a furniture showroom. The shops, located in Alderley Edge, Knutsford, Macclesfield and Poynton, sell a wide variety of good quality second hand clothes, books, DVDs, CDs, toys, jewellery, watches, electrical goods and various items of bric-a-brac. The furniture showroom, based across the road from the charity's offices in Henderson Street, Macclesfield, sells a large number of quality second hand furniture, including beds, wardrobes, tables, chairs, sofas and pictures.

During the year, the charity had to take the difficult decision to close its shop and cafe located in the 'hub' in Congleton due to the level of losses being incurred at the site, but continues to explore the options for opening other retail outlets in more central locations in the towns across the charity's area of benefit.

The charity remains extremely grateful to the 80 volunteers who help the staff make the shops such a success as well as the customers who continue to use our stores and also donate unwanted goods, which in turn bring in vital unrestricted income to support the charity to provide a wide range of services for older people.

Insurance Trading

During the year, our Insurance Supervisor has provided a service out of our shop in Macclesfield, five days a week, from 9.30am – 4.30pm. We offer a range of insurance products including travel, motor, home and content, along with other services including lottery, funeral plans and personal alarms.

Volunteers

In 2015/16, the charity was able to call on the services of 220 volunteers (34% of whom were women and 62% were aged 65+), who during the year gave 37,815 hours of their own time to help us deliver our charitable activities. The largest number of our volunteers (79) give their time in our shops, followed by 42 in day care and 23 in both Men in Sheds and Healthy Lifestyle activities. There are a wide range of volunteering activities available to volunteers and their valuable support enables the charity to undertake a greater range of activities which would not be possible without their invaluable contribution.

**Over 37,000
hours of
volunteering time**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2015
(Continued)**

Review of Development, Activities and Achievements during the Year - continued

Volunteers - continued

During the year, a new role of Volunteer Co-ordinator was created, with a view to ensuring that our volunteers received an excellent level of support, and also to streamline the process by which people can volunteer with us. Although we were sad to see 59 people leave volunteering roles during the year, it is hugely significant that the extra skills and confidence that volunteers will have gained with us during their time meant that 69% of those leaving did so to move into employment.

**69% of volunteers
who left us during the
year went into
employment**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2016
(Continued)**

Statement of Trustees' Responsibilities and Corporate Governance

The trustees are responsible for their annual report, and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity and group during the year, and of the state of affairs at the end of the financial year. In preparing these financial statements the trustees are required to:

- ensure that suitable accounting policies are established and applied consistently;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable accounting standards and statement of recommended accounting practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which 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 for their proper application as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- the charity is operating efficiently and effectively;
- all assets are safeguarded against unauthorised use or disposition and are properly applied;
- proper records are maintained and financial information used within the charity, or for publication, is reliable;
- the charity complies with relevant laws and regulations.

Internal controls over all forms of commitment and expenditure continue to be refined to improve efficiency. Processes are in place to ensure that performance is monitored and that appropriate management information is prepared and reviewed regularly by both the executive management and the Board of Trustees.

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss. They include:

- an annual budget approved by the trustees;
- regular consideration by the trustees of financial results, variances from budgets, non financial performance indicators and benchmarking reviews;
- delegation of day to day management authority and segregation of duties; and
- identification and management of risks.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2016
(Continued)**

Statement of Trustees' Responsibilities and Corporate Governance - continued

Auditors

A resolution proposing that Booth Ainsworth LLP be reappointed as auditors of the company will be proposed at the Annual General Meeting.

Statement of disclosure to auditors

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all the relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective 1 January 2015), also known as the Charities SORP (FRSSE).

Signed on behalf of the trustees

M Strutt - Chairman



Date:

11th August 2016

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE CONCERN EAST CHESHIRE

We have audited the group and parent company financial statements (the "financial statements") of Age Concern East Cheshire for the year ended 31 March 2016 set out on pages 18 to 29.

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).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 154 of the Charities Act 2011. 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees responsibilities on pages 14 and 15, the trustees (who are also the directors of the company for the purpose of company law) are responsible for preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under the section 144 of Charities Act 2011 and report in accordance with regulations made under section 154 of the Act.

Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Emphasis of matter

We draw attention to note 1(g) to the financial statements which describes the uncertainty related to the accounting for donated goods. Our opinion is not qualified in respect of this matter.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE CONCERN EAST CHESHIRE
(Continued)

Opinion on the financial statements

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 2016 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 properly prepared in accordance with the Companies Act 2006.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- The information given in the Trustees Annual Report 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; or

Booth Ainsworth LLP

Jonathan Ward (Senior Statutory Auditor)

For and on behalf of Booth Ainsworth LLP
Chartered Accountants
Statutory Auditors

Alpha House
4 Greek Street
Stockport
Cheshire SK3 8AB

Date: *11 / 4 / 2016*

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 March 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations, legacies and similar income	2(a)	139,321	17,305	156,626	89,370
Activities for generating funds:					
Trading operations	2(b)	700,591	-	700,591	652,927
Investment income	2(c)	382	-	382	4,766
Incoming resources from Charitable activities					
Activities to generate funds	2(d)	573,972	329,146	903,118	802,365
Total incoming resources		<u>1,414,266</u>	<u>346,451</u>	<u>1,760,717</u>	<u>1,549,428</u>
RESOURCES EXPENDED					
Cost of generating funds					
Trading operations	3(a)	650,945	18,106	669,051	635,219
Charitable activities	3(b)	846,781	291,142	1,137,923	1,052,939
Governance costs	3(c)	4,269	-	4,269	4,374
Total resources expended	4	<u>1,501,995</u>	<u>309,248</u>	<u>1,811,243</u>	<u>1,692,532</u>
Transfer between funds	17	4,952	(4,952)	-	-
Net movement in funds		(82,777)	32,251	(50,526)	(143,104)
Balances brought forward 1 April 2015		<u>656,348</u>	<u>(10,663)</u>	<u>645,685</u>	<u>788,789</u>
Balances carried forward 31 March 2016		<u>573,571</u>	<u>21,588</u>	<u>595,159</u>	<u>645,685</u>

The consolidated statement of financial activities includes information relating to the one wholly owned subsidiary of the Charity. This subsidiary is dormant and has not traded during the course of this current year, and it did not trade during 2015 (see Note 16).

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET
FOR THE YEAR ENDED 31 March 2016

	Note	Group		Charity	
		2016 £	2015 £	2016 £	2015 £
Fixed Assets					
Tangible fixed assets	7	233,746	237,413	233,746	237,413
Investment in subsidiary		-	-	1	1
		<u>233,746</u>	<u>237,413</u>	<u>233,747</u>	<u>237,414</u>
Current Assets					
Stock		2,135	2,050	2,135	2,050
Debtors	8	160,390	69,992	160,390	69,992
Cash at bank and in hand		272,652	484,897	272,652	484,897
		<u>435,177</u>	<u>556,939</u>	<u>435,177</u>	<u>556,939</u>
Creditors: amounts falling due within one year	9	<u>(64,202)</u>	<u>(139,165)</u>	<u>(64,203)</u>	<u>(139,166)</u>
Net Current Assets		<u>370,975</u>	<u>417,774</u>	<u>370,974</u>	<u>417,773</u>
Creditors: amounts falling due after more than one year	10	<u>(9,562)</u>	<u>(9,502)</u>	<u>(9,562)</u>	<u>(9,502)</u>
Net Assets	11	<u>595,159</u>	<u>645,685</u>	<u>595,159</u>	<u>645,685</u>
Funds					
Restricted funds		21,588	(10,663)	21,588	(10,663)
Unrestricted funds					
General funds – Liquid funds		339,825	418,936	339,825	418,936
Non Liquid funds		233,746	237,413	233,746	237,413
		<u>595,159</u>	<u>645,685</u>	<u>595,159</u>	<u>645,685</u>

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

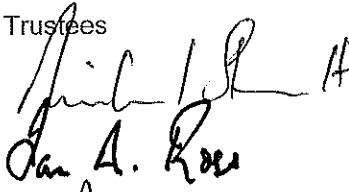
These group accounts have been prepared in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011

Approved on behalf of the Trustees

M Strutt - Chairman

I Ross - Trustee

Date:


8th August 2016

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016**

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of Accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

(b) Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the accounts.

(c) Group Financial Statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary, Age Concern East Cheshire (Enterprises Limited), on a line-by-line basis. A separate Statement of Financial Activities, and income and expenditure account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

(d) Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. For legacies, entitlement is established once the charity has been notified of an impending distribution.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)**

1. Accounting Policies - continued

(e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Where central costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources as follows:

	Staff costs	Office costs	Premises costs	Fees & other costs
	%	%	%	%
Activities to further Charity's objects:				
Day Care - Eastern Cheshire CCG & Client Fees	21	12	11	16
Help at Home	11	16	23	14
Information & Advice:				
Big Lottery Fund & Others	3	27	14	18
Policy and Planning	5	2	4	3
ICT & Outreach	8	5	20	5
Supporting You - Cheshire EC	2	16	11	20
Healthy Lifestyles:				
Eastern Cheshire CCG & Others	17	8	0	11
Men in Sheds - Comic Relief & Dunhill Trust	7	0	0	2
WellBeing - Eastern Cheshire NHS/CCG	1	0	0	0
LifeLinks - Cheshire EC	5	0	0	0
Wellbeing Dementia Services Pilot-Age UK	2	1	0	0
Long Term Care - Cheshire EC	3	2	5	4
Activities to generate funds:				
Charity shops	10	2	0	0
Insurance	2	2	0	3
Income Generation	3	7	12	4
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

(f) Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset costing over £500 evenly over its expected useful life as follows:

Computer and other equipment	Over 3 to 4 years or life of project
Fixtures and fittings	Over 3 to 4 years or life of project
Buildings	Over 50 years
Leasehold improvements	In line with break clauses
Motor Vehicles	Over 5 years

Assets costing under £500 are depreciated in full in the year of acquisition.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)**

1. Accounting Policies - continued

(g) Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is determined on a "first in, first out" basis and net realisable value is determined on the basis of expected selling price less any further costs expected to be incurred to disposal. Donated goods for sale in the shop are not valued for inclusion in the stock, sale proceeds are accounted for in the year in which the sale occurs.

Accounting for Donated Goods

A new requirement of Charities SORP (FRSSE) is to recognise the income from receipts of donated goods at the fair value of the goods received.

SORP also includes the following paragraph:

"When applying these requirements an entity must take into consideration whether the resource can be measured reliably and whether the benefits of recognising the resource outweigh the costs."

The requirements make it clear that the intention is for charities to recognise donated goods at fair value on receipt unless either the provision of such information is immaterial or the cost of obtaining and establishing such reliable information outweighs the benefit that the provision of such information in the financial statement will provide to the users of those statements.

The charity trialled a system from March 2015 until March 2016, whereby all shops would carry out stocktakes on donated goods, quarterly. Having completed the trial it was reviewed and concluded that:

- It was expensive in terms of management and staff time to produce a stock valuation, which because of the inherent nature of the stock, provides only "average" figures. In addition no reasonable practicable method has been found to allow for gift aided donations.
- None of the management, Board of Trustees, or external readers of the financial statements would derive any significant benefit from the stock values.
- Counting stock has the potential to divert much needed funding from frontline services (i.e. those fulfilling the objects of the charity) to a backroom exercise whose benefit the trustees are questioning.

The Trustees concluded that the cost of calculating and including a stock value in the financial statement, outweighs any benefit to the users of those accounts. The Trustees agreed that the Finance and Audit Committee will consider this policy on an annual basis and make recommendations to the board based upon that review.

(h) Pension Contributions

The charity operates a defined contribution pension scheme, the assets of which are held separately from those of the charity in independently administered funds. Contributions payable for the year are charged in the statement of financial activities.

(i) Operating Lease Commitments

Operating leases and payments made under them are charged to the Statement of Financial Activities on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)

2. Incoming resources

	Unrestricted Funds	Restricted Funds £	Total 2016 £	Total 2015 £
(a) Voluntary Income:				
Donations	54,969	17,305	72,274	34,951
Legacies	82,852	-	82,852	13,030
Trust Funds	1,500	-	1,500	41,389
	<u>139,321</u>	<u>17,305</u>	<u>156,626</u>	<u>89,370</u>
(b) Trading Operations				
Charity Shops:				
Donated Goods and Rags	577,413	-	577,413	521,813
Purchased Goods	4,785	-	4,785	1,898
Gift Aid Income	32,877	-	32,877	29,787
Café Sales	20,906	-	20,906	33,424
Insurance Commission	31,528	-	31,528	29,361
Fundraising Events	30,872	-	30,872	30,234
Sundry Income	2,210	-	2,210	6,410
	<u>700,591</u>	<u>-</u>	<u>700,591</u>	<u>652,927</u>
(c) Investment Income				
Bank Interest Received	382	-	382	4,766
(d) Charitable Activities				
Day Care - Eastern Cheshire CCG & Client Fees	122,421	-	122,421	120,641
Help at Home	280,194	-	280,194	271,416
Information & Advice - Big Lottery Fund	-	98,595	98,595	89,166
Policy and Planning	-	-	-	-
ICT & Outreach	2,912	-	2,912	3,069
Supporting You - Cheshire EC	37,500	-	37,500	37,500
Healthy Lifestyles: Eastern Cheshire CCG & Others	71,067	-	71,067	71,851
Men in Sheds - The Dunhill Medical Trust	10,585	17,381	27,966	38,843
Wellbeing - Eastern Cheshire NHS/CCG	19,545	28,359	47,904	33,644
Wellbeing - Fit for the Future - Big Lottery Fund	-	-	-	106,487
LifeLinks - Cheshire EC	-	151,148	151,148	-
Wellbeing Dementia Services Pilot - Age UK	-	33,663	33,663	-
Long Term Care - Cheshire EC	29,748	-	29,748	29,748
	<u>573,972</u>	<u>329,146</u>	<u>903,118</u>	<u>802,365</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)

3. Resources Expended

	Unrestricted Funds	Restricted Funds £	Total 2016 £	Total 2015 £
(a) Trading Operations				
Charity Shops	575,604	-	575,604	528,021
Other trading	31,352	-	31,352	24,143
Fundraising and Trust Funds	43,989	18,106	62,095	83,055
	<u>650,945</u>	<u>18,106</u>	<u>669,051</u>	<u>635,219</u>
(b) Charitable Activities:				
Day Care - Eastern Cheshire CCG & Client fees	122,256	-	122,256	120,740
Help at Home	289,399	-	289,399	278,857
Information & Advice:				
Big Lottery Fund	-	102,264	102,264	100,005
Other Funding	14,726	-	14,726	21,342
Policy and Planning	17,711	-	17,711	16,763
ICT & Outreach	68,153	-	68,153	53,716
Supporting You - Cheshire EC	46,252	-	46,252	48,034
Healthy Lifestyles:				
Eastern Cheshire CCG & Others	148,163	-	148,163	147,957
Men in Sheds-Comic Relief & Dunhill Medical Trust	91,728	12,562	104,290	81,971
Well Being - Eastern Cheshire NHS/CCG	15,554	17,962	33,516	38,382
Wellbeing - Fit for the Future- Big Lottery Fund	-	-	-	112,949
LifeLinks - Cheshire EC	-	124,862	124,862	-
Wellbeing Dementia Services Pilot-Age UK	-	33,492	33,492	-
Long Term Care - Cheshire EC	32,839	-	32,839	32,223
	<u>846,781</u>	<u>291,142</u>	<u>1,137,923</u>	<u>1,052,939</u>
(c) Governance Costs				
Audit Fee	3,100	-	3,100	3,100
Management Costs	989	-	989	1,065
Trustees' Reimbursed Expenses	180	-	180	209
	<u>4,269</u>	<u>-</u>	<u>4,269</u>	<u>4,374</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)**

4. Allocation of total resources expended

Charitable expenditure:	Staff Costs £	Other direct Costs £	Other allocated Costs £	Total 2016 £	Total 2015 £
Day Care-Eastern Cheshire CCG & Client fees	88,544	20,066	13,646	122,256	120,740
Help at Home	267,460	4,042	17,897	289,399	278,857
Information & Advice:					
Big Lottery Fund	82,863	2,139	17,262	102,264	100,005
Other Funding	14,358	368	-	14,726	21,342
Policy & Planning	14,501	-	3,210	17,711	16,763
ICT & Outreach	52,307	5,258	10,588	68,153	53,716
Supporting You - Cheshire EC	28,735	1,152	16,365	46,252	48,034
Healthy Lifestyles:					
Eastern Cheshire CCG & Others	97,913	43,978	6,272	148,163	147,957
Men in Sheds - Dunhill Medical Trust & others	70,361	33,054	875	104,290	81,971
Wellbeing - Eastern Cheshire NHS/CCG	28,028	5,283	205	33,516	38,382
Wellbeing-Fit for the Future-Big Lottery Fund	-	-	-	-	112,949
LifeLinks - Cheshire EC	119,369	5,303	190	124,862	-
Wellbeing Dementia Services Pilot-Age UK	31,490	1,700	302	33,492	-
Long Term Care - Cheshire EC	29,282	246	3,311	32,839	32,223
Costs of generating funds:					
Charity Shops	310,482	264,138	984	575,604	528,021
Insurance Commission	26,591	2,730	2,031	31,352	24,143
Fundraising & Publicity	44,418	9,255	8,422	62,095	83,055
Governance Costs	-	4,269	-	4,269	4,374
	<u>1,306,702</u>	<u>402,981</u>	<u>101,560</u>	<u>1,811,243</u>	<u>1,692,532</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)**

5. Staff Costs	2016 £	2015 £
Wages & salaries	1,156,893	1,096,400
Social Security costs	70,438	66,262
Pension costs	76,691	48,927
Health insurance costs	2,678	2,549
	1,306,700	1,214,138
No employee earned more than £60,000 pa		
The average number of employees (full time equivalent analysed by function) was:		
Help at Home	12	16
Care Services	2	2
Charity Shops	13	17
Management & Finance	5	2
Information & Advice	3	4
Supporting You	1	1
IT & Learning Centre	2	2
Healthy Lifestyles	2	2
Men in Sheds	3	3
Long Term Care	1	1
Income Generation	2	2
Wellbeing	-	3
LifeLinks	7	-
	53	55

6. Trustees Remuneration & Related Party Transactions

Trustees re-imbursed expenses during the year £180 (2015 - £209). No trustee or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2015 - £Nil). Trustee Indemnity Insurance £670 (2015 - £566)

7. Tangible Fixed Assets (Charity & Group)	Land & Buildings	Computers & other equipment	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
Cost:					
At 31 March 2015	260,179	15,794	35,233	17,995	329,201
Additions	16,000	2,249	-	-	18,249
Disposals	-	-	-	-	-
At 31 March 2016	276,179	18,043	35,233	17,995	347,450
Depreciation:					
At 31 March 2015	42,423	15,790	26,383	7,194	91,790
Charge for the year	11,404	1,129	5,774	3,607	21,914
On disposals	-	-	-	-	-
At 31 March 2016	53,827	16,919	32,157	10,801	113,704
Net book values:					
At 31 March 2016	222,352	1,124	3,076	7,194	233,746
At 31 March 2015	217,757	4	8,850	10,802	237,413

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)**

	Group		Charity	
	Total 2016 £	Total 2015 £	Total 2016 £	Total 2015 £
8. Debtors				
Trade debtors	103,942	27,412	103,942	27,412
Prepayments & Accrued Income	43,823	34,647	43,823	34,647
Other debtors	12,625	7,933	12,625	7,933
	160,390	69,992	160,390	69,992
9. Creditors: Amounts falling due within one year				
Current instalment due on bank loan (secured)	6,312	13,798	6,312	13,798
Amount owed to subsidiary	-	-	1	1
Other creditors and accruals	22,077	7,988	22,077	7,988
Deferred income	35,813	117,379	35,813	117,379
	64,202	139,165	64,203	139,166
10. Creditors: amounts falling due after more than one year				
Mortgage	9,562	9,502	9,562	9,502
	9,562	9,502	9,562	9,502

11. Net Assets

The net assets of the Charity are divided into Free Reserves that are available for the general purposes of the Charity and Non-liquid Reserves that are tied up in fixed assets or are available only for restricted or designated purposes. At 31 March 2016 the liquid (free) reserves of the Charity amounted to **£339,825 (2015 - £418,936)**. Other reserves tied up in fixed assets, restricted funds or designated funds totalled **£255,334 (2015 - £226,749)**. An analysis of the net assets between the various funds is set out below.

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Restricted funds:				
Trust Funds	-	-	-	-
Big Lottery Fund - Reaching Communities	-	(4,698)	-	(4,698)
Peaks & Plains - LifeLinks	-	26,286	-	26,286
	-	21,588	-	21,588
Unrestricted funds:	233,746	349,387	(9,562)	573,571
	233,746	349,387	(9,562)	573,571
	233,746	370,975	(9,562)	595,159

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)

12. Restricted Funds – Charity

The analysis of the restricted funds is as follows:

	Cheshire East NHS Wellbeing	Big Lottery Fund Information & Advice	Big Lottery Fund Fit for the Future	Trust Funds Men in Sheds
	£	£	£	£
Balance at start of year	(4,827)	(359)	(430)	(4,819)
Income deferred from 2014/15	-	-	-	-
Incoming resources	28,359	-	-	25,908
Income deferred until 2016/17	-	-	-	(8,527)
Outgoing resources (see below)	(17,962)	-	-	(12,562)
Transfer - unrestricted funds	(5,570)	359	430	-
Balance at end of year	-	-	-	-

	Big Lottery Fund Reaching Communities	Peaks & Plains LifeLinks	Age UK Dementia Pilot	Trust Funds Other
	£	£	£	£
Balance at start of year	(1,029)	-	-	801
Income deferred from 2014/15	24,337	-	-	-
Incoming resources	99,841	151,148	33,663	17,305
Income deferred until 2016/17	(25,583)	-	-	-
Outgoing resources (see below)	(102,264)	(124,862)	(33,492)	(18,106)
Transfer - unrestricted funds	-	-	(171)	-
Balance at end of year	(4,698)	26,286	-	-

Total of all restricted funds

	£
Balance at start of year	(10,663)
Income deferred from 2014/15	24,337
Incoming resources	356,224
Income deferred until 2016/17	(34,110)
Outgoing resources (see below)	(309,248)
Transfer - unrestricted funds	(4,952)
Balance at end of year	<u>21,588</u>

The Information and Advice Service is funded from the Big Lottery Fund through the Reaching Communities Fund. The service is based at the New Horizons Centre in Macclesfield, with limited home visits also provided, with the purpose of increasing access to Information and Advice by older people and their carers. The service provides information, advice and casework on a wide range of issues, and helps older people and their carers to increase their income through claims for benefits, and also grants, e.g. for home improvement.

The Wellbeing project is partly funded by Cheshire East NHS Trust and the CCG.

The Dementia Wellbeing pilot project was funded through Age UK from the Big Lottery Fund. The LifeLinks project is run in partnership with Peaks and Plains, funded by Cheshire East Council. Both projects are explained in detailed on page 14 under new developments.

Age Concern East Cheshire has received resources from Trust Funds during the course of the year. This funding has been utilised during the year and applied to those projects for which the funding was given.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2016
(Continued)**

Donor	Project	£
Restricted Funds		
Cheshire Community Foundation	I&A Outreach	7,500
Awards for All - Big Lottery Fund	ICT	8,605
Cheshire East Council	Congleton Hub	2,000
Age UK	Winter Pressures - Repayment of unspent funds received in 2014/2015	(800)
Unrestricted Funds		
Trees of Leigh Trust	Healthy Lifestyles	1,500
		18,805

The Baguley Family is aiming to raise a grand total of £20,000 to fund a leased mini bus for Day Care. During 2015/2016 they have raised a of £8,034 through their fundraising events.

13. Operating Lease Commitments

Financial commitments under non-cancellable operating leases will result in the following payments falling due in the next financial year.

	Land & Buildings 2016 £	Other 2016 £	Land & Buildings 2015 £	Other 2015 £
Expiring:				
Within one year	159,475	2,040	179,584	3,136
Within two to five years	239,840	5,655	211,164	6,511
After five years	26,250	-	-	-
	425,565	7,695	390,748	9,647

14. Pension Contributions

The charity operates a defined contribution pension scheme the assets of which are held separately from those of the charity in independently administered funds. The pension cost charge for the year was £76,691. (2015- £48,927).

15. Taxation

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

16. Subsidiary undertaking

The charity owns the whole of the issued share capital of Age Concern East Cheshire Enterprises Limited, a company registered in England. The subsidiary did not trade during the year and its assets and liabilities as at 31 March were as follows:

	2016 £	2015 £
Current assets	1	1
Current liabilities	-	-
Net Assets	1	1

17. Funds Transfer

The net transfer between unrestricted and restricted funds in the year was £4,952 representing amounts required to close projects at the year end.