

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 2017

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LEGAL AND ADMINISTRATIVE INFORMATION

Company Number	4309557
Charity Number	1090161
Trustees	M Strutt - Chairman A Dicken - co-opted February 2017 D Evans M O'Boyle I Ross J Clowes -resigned 12th May 2016 S Brearley P Grierson -appointed 8th September 2016 G Powrie - appointed 8th September 2016
Senior Management Team	
Mr Damon Taylor	Chief Executive and Company Secretary
Mr Dominic Anderson	Director of Service Development
Mrs Jennette Brown	Director of Services
Mrs Karen Wilson	Director of Operations
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 56 Chestergate Macclesfield Cheshire SK11 6BU NatWest PO Box 65 2 Chestergate Macclesfield Cheshire SK11 6BA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017**

Message from the Chief Executive

The last year has been both a hugely rewarding but also extremely challenging year for the Charity. We were pleased to be able to open our new Dementia Day Support Service and our new Macclesfield Men in Sheds project, providing much needed support to a large number of older people each week. We were extremely grateful to a number of supporters who provided much needed funding to enable these important projects to go ahead, as without their support the new initiatives would simply not have been possible. We are also very grateful to one of our local MP's for officially opening both these new initiatives.

Over the year we have joined our national charity, Age UK, in supporting them in their campaign against loneliness. We were particularly pleased to be able to provide a large scale Christmas event, thanks to the generous support of Barclays, for the older people of Knutsford, as well as providing numerous hampers and Christmas gifts to lonely older people through the very kind donations of a number of individuals. Without the continued support of our community, and the many volunteers who give so much of their time to help us deliver our services, we would not be able to help so many older people.

We were also excited to host our first ever Charity Concert, to mark International Older Persons Day on 1st October, when a number of local acts performed at the Eaton Bank Academy in Congleton, support by the local MP and attended by a number of local older people. We hope to be able to do the same again this year, in a different part of our area of benefit. We are also proud to announce that during the year, all of our staff became Dementia Friends, underlying our commitment to making sure that all those people who work and volunteer with us are aware of the issues which people with dementia face, and how we can help support them.

Like most local charities, 2016/17 has also been a very challenging year for us, and the combination of a number of our services ceasing to receive funding from commissioners, combined with difficult trading and retail conditions, and continuing price increases have proved difficult. In recognition of this, the Board and Management Team have worked together to rationalise the services provided and the support needed to underpin those services. We are very conscious that now, more than ever, we must ensure that we operate effectively to ensure that our services are sustainable and can continue to provide such valuable support for older people across Cheshire East.

Our Board of Trustees continue to provide strategic guidance on the way forward, and despite having to make some very difficult decisions towards the end of 2016/17, we are very confident that by focusing on ensuring our core activities are a continued success, we will be able to meet the challenges which will inevitably lie ahead. Set out in the following pages are a flavour of some of the work we have undertaken over the last year, in helping so many local older people, their carers, friends and families.

Damon Taylor
CEO

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(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 2017 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 (FRS 102)).

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 2017
(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').

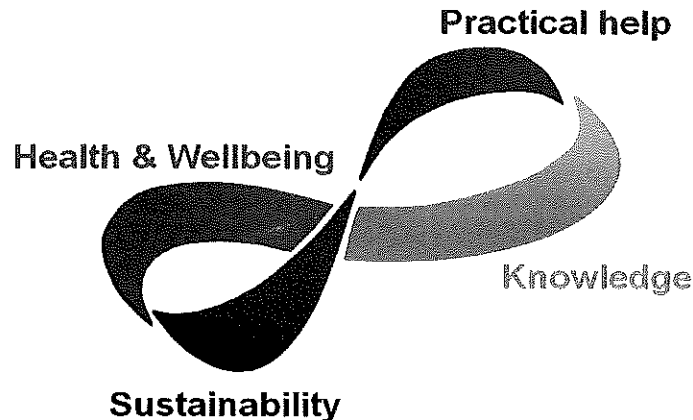
Established in 1988, its area of benefit is Cheshire East. The charity's mission is:

"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 19 of the attached accounts.

During the year, the total incoming resources were:

Unrestricted **£1,070,158**, Restricted **£495,926** Total **£1,566,084 (2016 - £1,760,717)**

Total resources expended in the year were **£1,778,622 (2016 - £1,811,243)**. At the balance sheet date the free reserves of the Charity were **£151,914 (2016 - £339,825)**. Other reserves tied up in fixed assets and restricted funds were **£230,707 (2016 - £255,334)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(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 2017 free reserves were 50% 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 a wide range of services to older people of Cheshire East. We estimate that over 500 people directly benefit from our services each week, and in addition, we provide a significant level of interaction and informal support to many other people who visit our five shops and furniture showroom.

Economic Impact

Income attracted to the local area:

In the last year we secured **£210,033** funding from outside Cheshire East for the benefit of local older people.

Volunteer hours:

Around 159 volunteers support our services within Age UK Cheshire East. Over the year we have calculated that volunteers have given us **31,200** hours of their time.

Based on the average income (2016) for Cheshire of £15.25 per hour (source ONS Annual Survey of Hours and Earnings), this represents a monetary value of around **£475,800**

Income maximisation:

Total income gains of **£2,663,048** 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 £2,077,177 for the local economy.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

Economic Impact - continued

Hospital bed days:

841 bed days were saved by facilitating timely discharge from hospital, saving the system an estimated £294,350.

Environmental Impact

The organisation's 5 Charity Shops and Furniture Showroom act as town centre recycling points for clothes, furniture, books, bric-a-brac and electrical items.

Information and Advice

Since this project began in January 2015, our free Information and Advice service has dealt with over 4,000 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.

Since the start of the project in January 2015, clients have raised 13,271 issues with our advisers and volunteers, with the main issues being benefits (43%) and finding help at home (29%). 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, six volunteers have provided an invaluable additional 23 hours of support each and every week.

Of those clients seeking help on benefit issues, 2,945 received benefit checks leading to 978 being awarded a benefit. The annual income gain for our clients from this work totalled £2,663,048.

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

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 2017
(Continued)**

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

Supporting You

Unfortunately, the Supporting You service, commissioned by Cheshire East Council, ceased to operate at the end of August. During the last few months of the service, it managed 164 clients on a variety of advice issues.

iACE Information & Advice

iACE is a new service commissioned by Cheshire East Council, which provides easy access to accurate, relevant information and advice which enables people to understand their options relating to; all aspects of care and support, health and disability conditions, resolving issues, making choices and accessing services.

The service is for anyone who has queries about adult social care issues including people with illnesses and disabilities, carers and young people in transition from children's to adult services.

Issues we can help with include:

- The Care Act
- Peer social support and leisure activities
- Accessing care and support services
- Paying for Personal Care
- Condition specific information
- Adaptive technologies and independent living aids

We provide the iACE service in a consortium of local, quality assured, information and advice providers including; Citizens Advice Cheshire East (CACE), Age UK Cheshire East, Age UK Cheshire, Disability Information Bureau (DIB), Citizens Advice Cheshire North (CACN) and the Deafness Support Network.

Since the project commenced in October 2016, our adviser has dealt with 149 clients on a wide variety of issues.

One You Cheshire East

The One You Cheshire East service commenced in June 2016, when four Lifestyle Support workers were employed by the Charity to undertake the project, in partnership with Peaks and Plains Housing Trust. The project, which was officially launched in November 2016, supports people across Cheshire East to improve their health, in the areas of Alcohol use; Smoking cessation; Physical Activity; Weight Management; Healthy Eating; and Sexual Health. The workers identify people eligible for services, supporting people to manage their health. They also provide training and advice, referring people to specialist services where appropriate.

Since the project began, it has received 407 referrals, undertaken 159 drop-in sessions and staff have attended 45 networking events.

Due to an internal staffing restructure towards the end of 2016/17, the four members of staff employed by the Charity to work on this project were transferred to Peaks & Plains Housing Trust. From the beginning of 2017/18, the project will be wholly managed and operated by the Housing Trust. We are extremely grateful to Peaks & Plains for their co-operation in enabling this transfer to be undertaken so seamlessly and without any detriment to the operation of the project.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

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 293 people during the year, 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 258 care placements made for clients.

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.

The vast majority of referrals came from hospital social workers. Not only does the service provide a hugely valuable service to clients, but during the year our service also saved 841 bed days, making a significant contribution to efficiencies for the local NHS Trust.

83% of those surveyed who used our service said that they would not have been able to make the right choice about a care home without the support that was provided.

Health & Wellbeing

The Charity has for a number of years provided a wide range of over 50 activities 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 have included Tai Chi; dance movement; Zumba; pilates, as well as numerous other activities which encourage older people to socialise, relax and meet new friends.

During the early part of the year, the NHS Eastern Cheshire Clinical Commissioning Group announced its intention to withdraw funding for the project with immediate effect. Fortunately, we were able to work with current providers to ensure that the vast majority of services could continue to operate, albeit, no longer under the auspices of our charity, resulting in minimal disruption to older people.

Men in Sheds

The project (part funded by the Dunhill Medical Foundation until August 2016), 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. Three sessions are held every day, with the Congleton shed open at the start of the week (Monday to Wednesday lunchtime), and the Macclesfield shed at the end of the week (Wednesday lunchtime to Friday). In total, 138 different men have attended during the year, with a regular membership totalling over 70. In addition, ten volunteers helped the project run, giving 5,748 hours of their own time during the year to support users of the project.

As part of the Charity's rationalisation of its estate, the old shed in Macclesfield, located in the Wellbeing Centre in Crossall Street, was closed at the end of November 2016 and relocated to a new, purpose built shed

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

in Henderson Street, located behind our furniture showroom. The new shed, funded by a number of external funders, namely The Royal British Legion; Morrisons Foundation; HSBC; The Pennycress Trust; and The Leigh Trust, was opened by David Rutley the MP for Macclesfield on a snowy day in January 2017. We are excited to have a new location for the project in Macclesfield and an income generation campaign commenced during the year to raise the £50,000 that is needed each year to keep the two sheds operating.

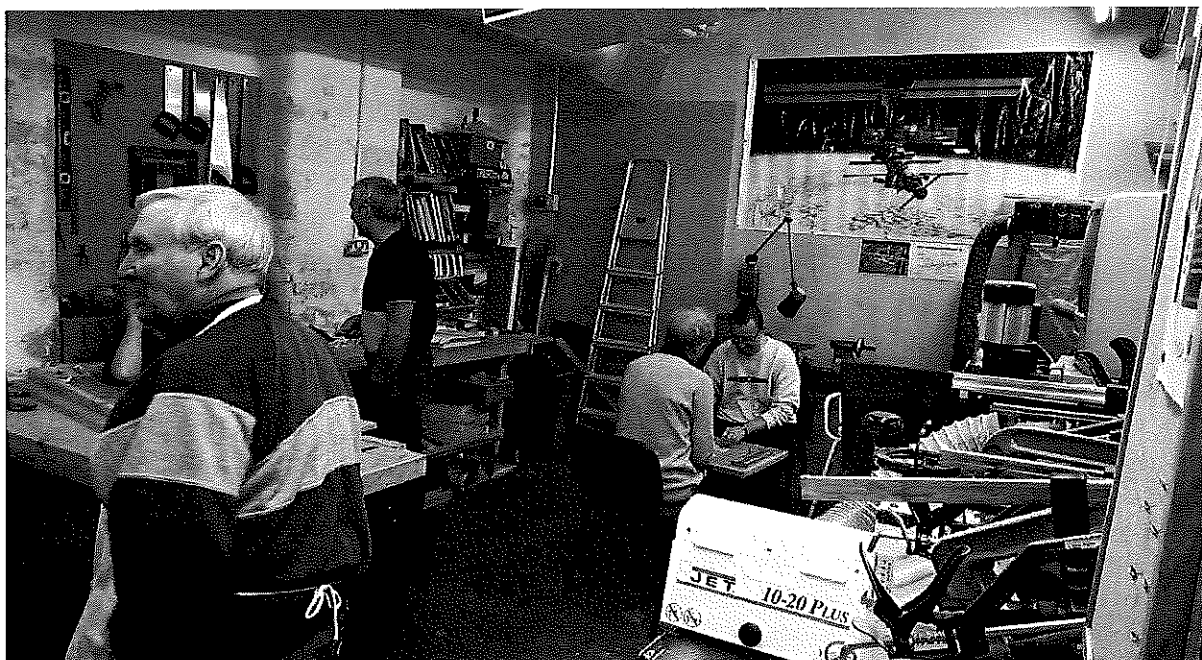


Photo: Our shed in Congleton

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 28 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 undertaken 83 assessments for prospective new service users and had an average of 200 service users who have accessed the service.

Day Support for People living with Dementia

During the first 5 months of the year, we provided activities in group sessions for around 40 people each week living with dementia. The sessions were run in five community venues across our area in Congleton, Handforth, Macclesfield, Mobberley and Poynton. Each group, was run by a team of dedicated volunteers.

The service was funded by NHS Eastern Cheshire Clinical Commissioning Group and client fees, however, following the decision by the CCG to cease funding the service with effect from the end of July 2016, the Charity had to look at other ways in which this vital service could continue.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

Day Support for People living with Dementia - continued

We were therefore very pleased to be able to open our new Dementia Day Support Service on 9 September 2016, when David Rutley MP came along to open our newly refurbished Dementia Centre, in our New Horizons Centre. The refurbishment, undertaken to produce a dementia friendly environment, was only possible thanks to the very generous support of a number of sponsors, namely The Robert McAlpine Foundation; The Beatrice Laing Trust; The Clothworkers' Foundation; The Bernard Sunley Charitable Foundation; The Francis Winham Foundation; Cheshire East Council; Garfield Weston Foundation; and The WG Edwards Charitable Foundation.

The centre can cater for up to 15 people a day living with dementia, with additional capacity already set aside to enable the project to expand once demand increases beyond 15 daily service users. Since the new service began, we have recorded 2,044 attendances, and undertaken 61 assessments for prospective new service users.

The service is operated by a team of specialist Activity Support Workers, who provide stimulating activities for the service users, and also, when weather permits, trips out. In addition to the activities, service users are supplied with regular hot drinks and snacks, as well as a hot meal at lunchtime. Thanks to the very generous fundraising undertaken by the Baguley Family, in memory of their mother Joan who had used our day care service previously, a new mini-bus also supports the service, picking up and dropping off clients across Cheshire East, ensuring that the service is accessible to residents across our area.



Photo: David Rutley MP opens the new service alongside Chief Executive, Damon Taylor

The service is a 'paid for' service and the fees charged cover the provision of the service, with any surplus ploughed back into the charity to further improve services for older people.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

Day support for physically frail older people

Traditionally, we have provided 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. The group provides a day of social stimulation and range of activities in a safe and comfortable environment. Our team of volunteers meet the needs of service users, providing a wide range of activities including quizzes, crosswords, and singing as well as providing a hot lunch.

Over time, however, the numbers accessing the service had dwindled, and the service was also becoming very heavily reliant on the goodwill of a small number of volunteers. Following discussions with Poynton Town Council, a new service was launched at the Town Council offices, with support primarily provided by the Town Council, with advice and initial assessments of service users, being undertaken by Age UK Cheshire East. The service continues to operate on a Wednesday each week, and numbers of service users have now steadily grown, with 10 people regularly attending the weekly session.

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 additional support provided through delivery in community locations and arranged home visits. Group sessions are held 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.

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 ICT learning makes a small charge for sessions to make a contribution to costs. We are currently working with Age UK Cheshire to develop a bid for funding to enable the roll out of Digital Champions across the whole of Cheshire to help spread the use and knowledge of IT amongst older people.

LifeLinks

The LifeLinks project is a Universal Outreach and Prevention Service commissioned from Cheshire East Council delivered in partnership with Peaks and Plains Housing Trust. We employ seven 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.

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;

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

Lifelinks - continued

- have choice and easy access to the type of help they need, when they need it;
- feel empowered and confident to live independently;
- remain safe and secure and continue to enjoy a good quality of life;
- maintain active social lives;
- make best use of digital and assistive technology to improve their quality of life

During the year, the project has supported 859 people, with numerous other people receiving additional information at outreach events and drop ins. Evaluation of the project shows that 69% of service users are showing stable or increased mental wellbeing after using the service; 65% believe their quality of life has improved following intervention, and we are delighted to report 100% would recommend the service to others.

Unfortunately, this project will end in June 2017, following the decision by Cheshire East Council not to re-commission the service.

Charity Shops

The Charity has five high street shops, together with a furniture showroom. The shops, located in Alderley Edge, Congleton, 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 Registered Office in Henderson Street, Macclesfield, sells a large number of quality second hand furniture, including beds, wardrobes, tables, chairs, sofas and pictures.

We were extremely pleased to be able to open a new shop this year in Congleton, following a long search for a new, more suitable town centre location following the closure of our shop at the Hub in Congleton the previous year. The new shop opened at the start of November, and since its opening, it has been developing its number of shoppers and now a team of 14 volunteers helps support this new initiative.



Photo: Our new shop in Congleton

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

Charity Shops - continued

The charity remains extremely grateful to the 112 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

Our Insurance Supervisor is based in our Macclesfield shop, from 9.30am – 4.30pm Mondays to Thursdays.

Volunteers

In 2016/17, the charity was able to call on the services of 159 volunteers. Each week, our volunteers give an amazing 600 hours of their own time to help us deliver our charitable activities. This is the equivalent of appointing an additional 16 members of staff, which shows the fabulous contribution our volunteers make.

This year we also recognised the contribution made by volunteers by giving a number of awards to thank them for their valuable contributions.



Photo: Day Support volunteers and service users receive our Team Spirit Award

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(Continued)**

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

Volunteers - continued

The largest number of our volunteers (112) give their time in our shops, followed by 19 in our Dementia Support Service and 10 in Men in Sheds. 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.

Charity of the Year Award



The Charity was hugely proud to receive recognition from the business community for its work for older people, by being awarded the North East Cheshire Business Award 'Charity of the Year' award at the awards ceremony on 17 November. As winner, we will become NECBA's beneficiary for 2017.

Services: New Development

Veterans Wellbeing Co-Ordinator

We are pleased to be working with Age UK and the Ministry of Defence on an exciting new three-year project, for which we have received funding aimed at improving the wellbeing of veterans in Cheshire East. The project is financed from the Aged Veterans Fund funded by the Chancellor using LIBOR funds. We will be working closely with Armed Forces charities, such as The Royal British Legion, to help identify and work with aged veterans who need additional support to improve their health and wellbeing. The project is currently in its planning stages but will formally commence on 1 July 2017.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2017
(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;
- observe the methods and principles in the Charities SORP
- 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 2017
(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 FRS 102 and prior year results have been restated on this basis.

Signed on behalf of the trustees



M Strutt - Chairman

Date: 10th August 2017

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 2017 set out on pages 19 to 33.

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), including Financial Reporting Standard 102.

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 154 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 15 and 16, 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.

**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 2017 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



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: 14 / 4 / 17

Booth Ainsworth LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure account)
FOR THE YEAR ENDED 31 March 2017

		Unrestricted Funds	Restricted Funds	Total 2017	Total 2016
Note	£	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income:					
Donations, legacies and similar income	3(a)	30,451	85,957	116,408	156,626
Activities for generating funds:					
Trading operations	3(b)	608,495	-	608,495	700,591
Investment income	3(c)	103	-	103	382
Incoming resources from Charitable activities					
Activities to generate funds	3(d)	431,109	409,969	841,078	903,118
Total incoming resources		<u>1,070,158</u>	<u>495,926</u>	<u>1,566,084</u>	<u>1,760,717</u>
RESOURCES EXPENDED					
Cost of generating funds					
Trading operations	4(a)	648,580	-	648,580	669,051
Charitable activities	4(b)	625,593	504,449	1,130,042	1,137,923
Governance costs	4(c)	-	-	-	4,269
Total resources expended	5	<u>1,274,173</u>	<u>504,449</u>	<u>1,778,622</u>	<u>1,811,243</u>
Net expenditure		(204,015)	(8,523)	(212,538)	(50,526)
Transfer between funds		-	-	-	-
Net movement in funds		(204,015)	(8,523)	(212,538)	(50,526)
Balances brought forward 1 April 2016		<u>573,571</u>	<u>21,588</u>	<u>595,159</u>	<u>645,685</u>
Balances carried forward 31 March 2017		<u>369,556</u>	<u>13,065</u>	<u>382,621</u>	<u>595,159</u>

The consolidated statement of financial activities includes information relating to the one wholly owned subsidiary of the Charity.

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 2017**


	Note	Group		Charity	
		2017 £	2016 £	2017 £	2016 £
Fixed Assets					
Tangible fixed assets	8	217,642	233,746	217,642	233,746
Investment in subsidiary		-	-	1	1
		<u>217,642</u>	<u>233,746</u>	<u>217,643</u>	<u>233,747</u>
Current Assets					
Stock		1,255	2,135	1,255	2,135
Debtors	9	174,141	160,390	174,141	160,390
Cash at bank and in hand		82,214	272,652	82,214	272,652
		<u>257,610</u>	<u>435,177</u>	<u>257,610</u>	<u>435,177</u>
Creditors: amounts falling due within one year	10	<u>(89,000)</u>	<u>(64,202)</u>	<u>(89,001)</u>	<u>(64,203)</u>
Net Current Assets		<u>168,610</u>	<u>370,975</u>	<u>168,609</u>	<u>370,974</u>
Creditors: amounts falling due after more than one year	11	<u>(3,631)</u>	<u>(9,562)</u>	<u>(3,631)</u>	<u>(9,562)</u>
Net Assets	12	<u>382,621</u>	<u>595,159</u>	<u>382,621</u>	<u>595,159</u>
Funds					
Restricted funds		13,065	21,588	13,065	21,588
Unrestricted funds					
General funds – Liquid funds		151,914	339,825	151,914	339,825
Non liquid funds		217,642	233,746	217,642	233,746
		<u>382,621</u>	<u>595,159</u>	<u>382,621</u>	<u>595,159</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:

10 August 2017

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 March 2017

	Note	Group	
		2017	2016
		£	£
Net cash flow from operating activities	14	(188,431)	(194,380)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(2,110)	(18,247)
Interest received		103	382
Net increase/(decrease) in cash and cash equivalents		<u>(190,438)</u>	<u>(212,245)</u>
Cash and cash equivalents at start date 1 April 2016		272,652	484,897
Cash and cash equivalents at 31 March 2017		<u>82,214</u>	<u>272,652</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		82,214	272,652
Cash and cash equivalents at 31 March 2017		<u>82,214</u>	<u>272,652</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017**

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), 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.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required and the reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

(c) 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.

(d) 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.

(e) 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 2017
(Continued)**

1. Accounting Policies - continued

(f) 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 following a high, medium and low usage, with charity shops covering the remaining balance. Breakdown as follows:

	Staff costs	Office costs	Premises costs	Fees & other costs
	%	%	%	%
Activities to further Charity's objects:				
Help at Home	6	6	6	6
Care Services	15	15	15	15
Information & Advice	6	6	6	6
Supporting You	2	2	2	2
iACE	2	2	2	2
IT & Learning Centre	3	3	3	3
Healthy Lifestyles	1	1	1	1
One You	3	3	3	3
Men in Sheds	6	6	6	6
Long Term Care	3	3	3	3
LifeLinks	6	6	6	6
Activities to generate funds:				
Charity shops	38	38	38	38
Commercial Trading Operations	6	6	6	6
Income Generation	3	3	3	3
	100	100	100	100

(g) 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 2017
(Continued)**

1. Accounting Policies - continued

(h) 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.

(i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)**

1. Accounting Policies - continued

(n) 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.

(o) Net Income from Trading Activities of Subsidiary

The wholly owned subsidiary, Age Concern East Cheshire (Enterprises) Limited, provides insurance and related financial product services. A summary of the results is set out below.

	2017	2016
	£	£
Income Resources		
Age Concern East Cheshire (Enterprises) Limited gross income	29,692	-
Resources Expended		
Age Concern East Cheshire (Enterprises) Limited expenses	(29,692)	-

2. Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)

3. Incoming resources

	Unrestricted Funds	Restricted Funds £	Total 2017 £	Total 2016 £
(a) Voluntary Income:				
Donations	29,224	-	29,224	72,274
Legacies	1,227	-	1,227	82,852
Trust Funds	-	85,957	85,957	1,500
	<u>30,451</u>	<u>85,957</u>	<u>116,408</u>	<u>156,626</u>
(b) Trading Operations				
Charity Shops:				
Donated Goods and Rags	549,262	-	549,262	577,413
Purchased Goods	5,798	-	5,798	4,785
Gift Aid Income	24,680	-	24,680	32,877
Café Sales	-	-	-	20,906
Insurance Commission	7,691	-	7,691	31,528
Fundraising Events	18,479	-	18,479	30,872
Sundry Income	2,585	-	2,585	2,210
	<u>608,495</u>	<u>-</u>	<u>608,495</u>	<u>700,591</u>
(c) Investment Income				
Bank Interest Received	103	-	103	382
(d) Charitable Activities				
Care Services	105,155	-	105,155	122,421
Help at Home	244,944	-	244,944	280,194
Information & Advice - Big Lottery Fund	-	101,800	101,800	98,595
Policy and Planning	-	-	-	-
ICT & Outreach	1,900	-	1,900	2,912
Supporting You	15,625	-	15,625	37,500
iACE	-	10,593	10,593	-
Healthy Lifestyles	23,958	-	23,958	71,067
Men in Sheds	9,779	8,527	18,306	27,966
Wellbeing - Eastern Cheshire NHS/CCG	-	-	-	47,904
Wellbeing Dementia Services Pilot - Age UK	-	-	-	33,663
LifeLinks	-	208,109	208,109	151,148
One You	-	80,940	80,940	-
Long Term Care - Cheshire EC	29,748	-	29,748	29,748
	<u>431,109</u>	<u>409,969</u>	<u>841,078</u>	<u>903,118</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)

4. Resources Expended

	Unrestricted Funds	Restricted Funds £	Total 2017 £	Total 2016 £
(a) Trading Operations				
Charity Shops	573,468	-	573,468	575,604
Other trading	20,509	-	20,509	31,352
Fundraising and Trust Funds	54,603	-	54,603	62,095
	<u>648,580</u>	<u>-</u>	<u>648,580</u>	<u>669,051</u>
(b) Charitable Activities:				
Care Services	188,152	64,000	252,152	122,256
Help at Home	250,398	-	250,398	289,399
Information & Advice:				
Big Lottery Fund	-	108,389	108,389	102,264
Other Funding	-	-	-	14,726
Policy and Planning	-	-	-	17,711
ICT & Outreach	33,849	-	33,849	68,153
Supporting You	13,854	-	13,854	46,252
iACE	-	12,420	12,420	-
Healthy Lifestyles	32,982	-	32,982	148,163
One You	-	80,940	80,940	-
Men in Sheds	71,801	30,484	102,285	104,290
Well Being - Eastern Cheshire NHS/CCG	-	-	-	33,516
LifeLinks	-	208,216	208,216	124,862
Wellbeing Dementia Services Pilot - Age UK	-	-	-	33,492
Long Term Care	34,557	-	34,557	32,839
	<u>625,593</u>	<u>504,449</u>	<u>1,130,042</u>	<u>1,137,923</u>
(c) Governance Costs				
Audit Fee	-	-	-	3,100
Management Costs	-	-	-	989
Trustees' Reimbursed Expenses	-	-	-	180
	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,269</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)**

5. Allocation of total resources expended

Charitable expenditure:

	Staff Costs £	Other direct Costs £	Other allocated Costs £	Total 2017 £	Total 2016 £
Day Care-Eastern Cheshire CCG & Client fees	123,176	117,125	11,851	252,152	122,256
Help at Home	241,384	4,272	4,742	250,398	289,399
Information & Advice:					
Big Lottery Fund	100,362	2,084	5,943	108,389	102,264
Other Funding	-	-	-	-	14,726
Policy & Planning	-	-	-	-	17,711
ICT & Outreach	31,189	290	2,370	33,849	68,153
Supporting You - Cheshire EC	12,448	377	1,029	13,854	46,252
iACE	10,540	539	1,341	12,420	-
Healthy Lifestyles	17,572	13,325	2,085	32,982	148,163
One You	72,483	6,385	2,072	80,940	-
Men in Sheds	47,322	50,223	4,740	102,285	104,290
Wellbeing - Eastern Cheshire NHS/CCG	-	-	-	-	33,516
LifeLinks - Cheshire EC	193,186	10,290	4,740	208,216	124,862
Wellbeing Dementia Services Pilot-Age UK	-	-	-	-	33,492
Long Term Care - Cheshire EC	30,940	1,247	2,370	34,557	32,839
Costs of generating funds:					
Charity Shops	326,637	218,218	28,613	573,468	575,604
Commercial Trading Operations	14,064	1,704	4,741	20,509	31,352
Income Generation	46,464	5,769	2,370	54,603	62,095
Governance Costs	-	-	-	-	4,269
	1,267,767	431,848	79,007	1,778,622	1,811,243

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)**

6. Staff Costs	2017 £	2016 £
Wages & salaries	1,109,628	1,156,893
Social Security costs	69,657	70,438
Pension costs	85,757	76,691
Health insurance costs	2,725	2,678
	1,267,767	1,306,700

No employee earned more than £60,000 pa

The average number of employees (full time equivalent analysed by function) was:

Help at Home	9	12
Care Services	4	2
Charity Shops	14	13
Management & Finance	4	5
Information & Advice	3	3
Supporting You	-	1
iACE	1	-
IT & Learning Centre	1	2
Healthy Lifestyles	-	2
One You	4	-
Men in Sheds	3	3
Long Term Care	1	1
Income Generation	1	2
LifeLinks	7	7
	52	53

7. Trustees Remuneration & Related Party Transactions

Trustees re-imburement of expenses during the year £Nil (2016 - £180). 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 (2016 - £Nil). Trustee Indemnity Insurance £825 (2016 - £670)

8. Tangible Fixed Assets (Charity & Group)	Land & Buildings	Computers & other equipment	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£	£
Cost:					
At 31 March 2016	276,179	18,043	35,233	17,995	347,450
Additions	-	-	2,110	-	2,110
Disposals	-	-	-	-	-
At 31 March 2017	276,179	18,043	37,343	17,995	349,560
Depreciation:					
At 31 March 2016	53,827	16,919	32,157	10,801	113,704
Charge for the year	11,403	1,124	2,090	3,597	18,214
On disposals	-	-	-	-	-
At 31 March 2017	65,230	18,043	34,247	14,398	131,918
Net book values:					
At 31 March 2017	210,949	-	3,096	3,597	217,642
At 31 March 2016	222,352	1,124	3,076	7,194	233,746

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)**

	Group		Charity	
	Total 2017 £	Total 2016 £	Total 2017 £	Total 2016 £
9. Debtors				
Trade debtors	112,720	103,942	112,720	103,942
Prepayments & Accrued Income	53,051	43,823	53,051	43,823
Other debtors	8,370	12,625	8,370	12,625
	174,141	160,390	174,141	160,390
10. Creditors: Amounts falling due within one year				
Current instalment due on bank loan (secured)	6,312	6,312	6,312	6,312
Amount owed to subsidiary	-	-	1	1
Other creditors and accruals	55,888	22,077	55,888	22,077
Deferred income	26,800	35,813	26,800	35,813
	89,000	64,202	89,001	64,203
11. Creditors: amounts falling due after more than one year				
Mortgage	3,631	9,562	3,631	9,562
	3,631	9,562	3,631	9,562

12. 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 2017 the liquid (free) reserves of the Charity amounted to **£151,914 (2016 - £339,825)**. Other reserves tied up in fixed assets or restricted funds totalled **£230,707 (2016 - £255,334)**. 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:				
Big Lottery Fund - Reaching Communities	-	(11,287)	-	(11,287)
East Cheshire CAB - iACE	-	(1,827)	-	(1,827)
Peaks & Plains - LifeLinks	-	26,179	-	26,179
	-	13,065	-	13,065
Unrestricted funds:	217,642	155,545	(3,631)	369,556
	217,642	155,545	(3,631)	369,556
	217,642	168,610	(3,631)	382,621

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)

13. Restricted Funds – Charity

The analysis of the restricted funds is as follows:

	Trust Funds Men in Sheds £	Trust Funds Other £	Big Lottery Fund Reaching Communities £	Cheshire East CAB iACE £
Balance at start of year	-	-	(4,698)	-
Income deferred from 2015/16	8,527	-	25,583	-
Incoming resources	-	85,957	101,267	10,593
Income deferred until 2017/18	-	-	(25,050)	-
Outgoing resources (see below)	(8,527)	(85,957)	(108,389)	(12,420)
Transfer - unrestricted funds	-	-	-	-
Balance at end of year	-	-	(11,287)	(1,827)

	Peaks & Plains LifeLinks £	Peaks & Plains One You £	Restricted Funds Total £
Balance at start of year	26,286	-	21,588
Income deferred from 2015/16	-	-	34,110
Incoming resources	208,109	96,134	502,060
Income deferred until 2017/18	-	(15,194)	(40,244)
Outgoing resources (see below)	(208,216)	(80,940)	(504,449)
Transfer - unrestricted funds	-	-	-
Balance at end of year	26,179	-	13,065

Men in Sheds project received funding from Dunhill Medical Trust in 2015/16 a portion of which related to 2016/17.

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 LifeLinks and One You projects are run in partnership with Peaks and Plains, funded by Cheshire East Council.

The iACE project is run in partnership by 6 organisations, with Cheshire East CAB acting as the lead organisation, funded by Cheshire East Council. Both projects are explained in detailed on page 11 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 2017
(Continued)**

Donor	Project	£
Restricted Funds		
Garfield Weston Foundation	Dementia Day Support Service	20,000
Clothworkers Grant	Dementia Day Support Service	15,000
CEC Community Grants	Dementia Day Support Service	5,000
WG Edwards Charitable Foundation	Dementia Day Support Service	2,000
Francis Windham Foundation	Dementia Day Support Service	5,000
Beatrice Laing Trust	Dementia Day Support Service	2,000
Bernard Sunley Charitable Foundation	Dementia Day Support Service	5,000
The Robert McAlpine Foundation	Dementia Day Support Service	10,000
Royal British Legion	Men in Sheds	10,156
HSBC	Men in Sheds	4,001
Morrisons Foundation	Men in Sheds	7,000
Pennycress Trust	Men in Sheds	300
Robert Clutterbuck Charitable Trust	Men in Sheds	500
		85,957

14. Reconciliation of net expenditure to net cash flow from operating activities

	2017 £	2016 £
Net expenditure for the year	(212,538)	(50,526)
Interest receivable	(103)	(382)
Depreciation tangible fixed assets	18,214	21,914
(Increase)/decrease in stock	880	(85)
(Increase)/decrease in debtors	(13,751)	(90,398)
Increase/(decrease) in creditors	18,867	(74,903)
Net cash flow from operating activities	(188,431)	(194,380)

15. Operating Lease Commitments

Financial commitments under non-cancellable operating leases will result in the following payments.

	Land & Buildings 2017 £	Other 2017 £	Land & Buildings 2016 £	Other 2016 £
Expiring:				
Within one year	194,563	3,480	159,475	2,040
Within two to five years	435,163	9,135	239,840	5,655
After five years	3,750	-	26,250	-
	633,476	12,615	425,565	7,695

16. 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 £85,757. (2016 - £76,691).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 March 2017
(Continued)**

17. Taxation

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

18. Subsidiary undertaking

The wholly owned trading subsidiary Age Concern East Cheshire (Enterprises) Limited, which is incorporated in the United Kingdom, pays the whole of its profits to the charity by gift aid. The subsidiary operates the charity's insurance agency business. A summary of the trading results is shown below for the year ended 31st March 2017.

	2017	2016
	£	£
Turnover & Other Income	29,692	-
Overhead costs	(29,692)	-
Net Profit	-	-
Current assets	1	1
Current liabilities	-	-
Net Assets	1	1