

# A G E ACTION FOR GIPTON ELDERLY

England & Wales · Charity number 1044842

## Details

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**Other names** A G E

**Status** Registered

**Legal form** Other

**Registered** 1995-03-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 5-11 Oak Tree Drive  
Leeds  
LS8 3LJ

**Phone** 07757676663

**Email** [age.gipton@talktalk.net](mailto:age.gipton@talktalk.net)

## Activities

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**Objects:** 1.THE RELIEF OF THE AGED IN THE GIPTON NEIGHBOURHOOD OF LEEDS.2.ADVANCEMENT OF THE EDUCATION OF THE AGED.3.THE ADVANCEMENT OF EDUCATION OF PUBLIC AND PROMOTION OF RESEARCH CONCERNING NEEDS OF THE AGED.

**Activities:** Our activities are to promote independent living to the elderly people of Gipton to identify vulnerable elderly, provide advice and assistance to support their independent living, to combat fears of loneliness and lack of social isolation, to raise awareness of problems faced by the elderly. To develop A.G.E as a local charity serving local need.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Amateur Sport
- **Who:** Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** GIPTON NEIGHBOURHOOD OF LEEDS
- Leeds City

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £180,036 | £162,096    | -      | -         |
| 2024-03-31 | £233,305 | £159,619    | -      | -         |
| 2023-03-31 | £255,396 | £172,567    | -      | -         |
| 2022-03-31 | £217,346 | £138,010    | -      | -         |
| 2021-03-31 | £247,902 | £139,287    | -      | -         |

## Trustees

| Name                  | Role  | Appointed  |
|-----------------------|-------|------------|
| <b>PHILIP DIAMOND</b> | Chair | 2020-11-14 |
| Charlotte Bandawe     |       | 2014-01-13 |
| Clare Walker          |       | 2021-10-12 |
| Josephine Anne Welsh  |       | 2014-01-28 |
| MARIA JACKIW          |       |            |
| MARTIN GUNBY          |       |            |
| TERENCE HOWSON        |       |            |

**A G E ACTION FOR GIPTON ELDERLY**

England & Wales - Charity number 1044842

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# Accounts

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CHARITY REGISTRATION NUMBER: 1044842

**Action for Gipton Elderly**

**Financial Statements**

**31 March 2025**

**BOHORUN & CO LTD**

Chartered accountants & statutory auditor

6 Howley Park Business Village

Pullan Way

Leeds

England

LS27 0BZ

# Action for Gipton Elderly

## Financial Statements

Year ended 31 March 2025

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# Action for Gipton Elderly

## Trustees' Annual Report

Year ended 31 March 2025

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The trustees present their report and the financial statements of the charity for the year ended 31 March 2025.

### Reference and administrative details

|                             |  |
|-----------------------------|--|
| Registered charity name     | Action for Gipton Elderly                |
| Charity registration number | 1044842                                  |
| Principal office            | 5 - 11 Oaktree Drive<br>Leeds<br>LS8 3LJ |

### The trustees

P Diamond  
M Jackiw  
M Gunby  
T Howson  
J Welsh  
C Bandawe  
C Walker

### Auditor

Bohorun & Co Ltd  
Chartered accountants & statutory auditor  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

### Structure, governance and management

#### Investment Powers

The Constitution authorises members of the management committee to make and hold investments using the general funds of the charity, but no such investments are presently held.

# Action for Gipton Elderly

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Objectives and activities

#### Constitution, Objectives and policies

Action for Gipton Elderly is governed by constitution. Its objectives are to help provide for the relief of the elderly in the Gipton Neighbourhood of Leeds, the advancement of education of the elderly and the advancement of education of the public and the promotion of research concerning the needs of the elderly.

The day to day management for Action for Gipton Elderly is delegated to Karen Woloszczak, who is the Manager. Action for Gipton Elderly is a local charity serving local need and is registered to the Charity Commissions.

Our aims and objectives are:

To identify the vulnerable elderly people of Gipton and Harehills.

To provide advice and assistance to support their independent living within the community.

To combat fears of loneliness and lack of social contact

To raise the awareness of the problems faced by the elderly

To actively work to develop A.G.E as a local group serving local needs.

The committee is made up of local people, with a management structure including Chair, Vice Chair, Treasurer and secretary, all decisions are put to vote and agreed by all members of the management committee. Our constitution provides for a maximum of fifteen members of the committee including the four office posts. We are also minded to include a local elected politician who are minded to have the elderly of Gipton and Harehills at heart. The Chair and Manager are constantly reviewing candidates with whom we meet within the caring community within Gipton and Harehills. We consider it wise to include as many people from varying professionals that can bring new ideas for consideration. We are currently enjoying a progressive and settled management team who share many of the responsibilities via Sub Groups. Our main aim is to look for a harmonious and committed group to further our support for independence of the elderly we serve.

#### Public benefit

In settling our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the advancement of health and saving of lives.

The framework within which Action for Gipton Elderly, has over the past 20 years, sought to identify and respond to the problems of the elderly in Gipton and to translate its aims and objectives into reality has been:

- The acquisition of a property on lease from Leeds City Council and refurbished with money from the National Lottery Charities Board, to provide an excellent well-located centre. The centre has recently been refurbished and is used by various clubs and classes such as Stroke Group, Carers Group and lunch clubs.
  - The appointment of 3 dedicated professional members of staff with money principally from the Local Authority, and various trust companies.
  - The recruitment of more than 20 enthusiastic volunteers including a volunteer co-ordinator.
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# Action for Gipton Elderly

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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- The establishment of a strong locally-based management committee.
- The weaving together of a network of relevant statutory, voluntary and religious bodies.

### Achievements and performance

During 2024/2025 we have continued to rebuild services after the damaging effects of Corona virus and as predicted in last years report we have worked extremely hard at meeting the constant demand from service users to claim benefits on their behalf. This not only promotes independence but helps limit the impact of the cost of living crisis and soaring energy bills. I am delighted to report that we have claimed benefit of over 120k during the year.

We have made over 500 home visits and provided 1200 telephone well-being checks. We have distributed 210 winter warmth packs including flask, thermal underwear, quilts, socks, gloves, hats and scarves etc. We have also given out 48 food hampers.

We have provided twice weekly lunch clubs that has alleviated the loneliness of 67 service users and our men's group has proven to be very popular and in high demand.

I wish to thank the staff, under the leadership of Karen for their hard work and commitment. I wish to thank our great team of volunteers who give their time, knowledge and dedication to our charity and play a massive part in us achieving our aims at promoting independence and improving the quality of life of all those we serve. I wish to place on record our thanks to Leeds City Council especially Adult Social Care Commissioning Team for their continuing support.

### Financial review

#### Accounts and Financial Review

Members of the Management Committee submit the audited financial statements for the year ended 31 March 2025. For the year to 31 March 2025, the statement of Financial Activities shows a surplus of £17,940 (2024: £73,686). The entire surplus of £17,940 consists of unrestricted funds. Unrestricted reserves to be carried forward to the next year are £591,482 (2024: £573,542).

### Future plans

We anticipate another challenging year due to the continuing increases in the cost of living for our service users, we will work hard to minimise the effects on them. We will endeavour to minimise the constant increases in day to day running cost of the charity and monitor increases and adapt and change suppliers accordingly.

We are working with Leeds City Council, Housing Department in securing a long-term lease on our registered offices and social centre on Oak Tree Drive.

We aim to work closely with Adult Social Care, to meet the needs of the elderly in our community whilst providing a cost effective service for the coming years.

# Action for Gipton Elderly

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

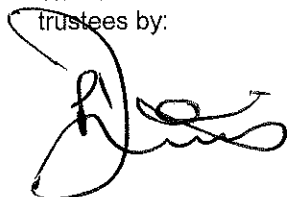
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 9 September 2025 and signed on behalf of the board of trustees by:



P Diamond  
Trustee

# Action for Gipton Elderly

## Independent Auditor's Report to the Members of Action for Gipton Elderly

Year ended 31 March 2025

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### Opinion

We have audited the financial statements of Action for Gipton Elderly (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 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;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

# Action for Gipton Elderly

## Independent Auditor's Report to the Members of Action for Gipton Elderly

*(continued)*

**Year ended 31 March 2025**

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### Other information

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

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

We have nothing to report in this regard.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

# Action for Gipton Elderly

## Independent Auditor's Report to the Members of Action for Gipton Elderly (continued)

Year ended 31 March 2025

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### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law and regulation is removed from the vents and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

## Action for Gipton Elderly

### Independent Auditor's Report to the Members of Action for Gipton Elderly

(continued)

Year ended 31 March 2025

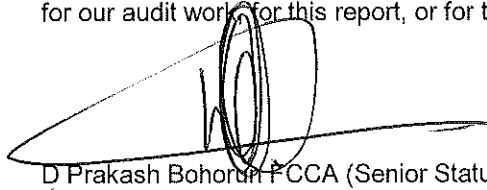
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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work for this report, or for the opinions we have formed.



D Prakash Bohorun FCCA (Senior Statutory Auditor)

For and on behalf of  
Bohorun & Co Ltd  
Chartered accountants & statutory auditor  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

9/9/2025

# Action for Gipton Elderly

## Statement of Financial Activities

Year ended 31 March 2025

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|   |      | 2025                    |                  | 2024             |
|---|------|-------------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                |      |                         |                  |                  |
| Donations and legacies                      | 4    | <u>180,036</u>          | <u>180,036</u>   | <u>233,305</u>   |
| <b>Total income</b>                         |      | <u>180,036</u>          | <u>180,036</u>   | <u>233,305</u>   |
| <b>Expenditure</b>                          |      |                         |                  |                  |
| Expenditure on charitable activities        | 5,6  | <u>162,096</u>          | <u>162,096</u>   | <u>159,619</u>   |
| <b>Total expenditure</b>                    |      | <u>162,096</u>          | <u>162,096</u>   | <u>159,619</u>   |
| <b>Net income and net movement in funds</b> |      | <u>17,940</u>           | <u>17,940</u>    | <u>73,686</u>    |
| <b>Reconciliation of funds</b>              |      |                         |                  |                  |
| Total funds brought forward                 |      | <u>573,542</u>          | <u>573,542</u>   | <u>499,856</u>   |
| <b>Total funds carried forward</b>          |      | <u>591,482</u>          | <u>591,482</u>   | <u>573,542</u>   |

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

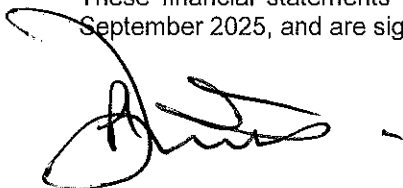
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The notes on pages 11 to 17 form part of these financial statements.

**Action for Gipton Elderly**  
**Statement of Financial Position**  
**31 March 2025**

|   | Note | 2025<br>£      | 2024<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible fixed assets                                 | 10   | 1,801          | 167            |
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              |      | 595,992        | 578,775        |
| <b>Creditors: amounts falling due within one year</b> | 11   | <u>6,311</u>   | <u>5,400</u>   |
| <b>Net current assets</b>                             |      | <u>589,681</u> | <u>573,375</u> |
| <b>Total assets less current liabilities</b>          |      | <u>591,482</u> | <u>573,542</u> |
| <b>Funds of the charity</b>                           |      |                |                |
| Unrestricted funds                                    |      | <u>591,482</u> | <u>573,542</u> |
| <b>Total charity funds</b>                            | 13   | <u>591,482</u> | <u>573,542</u> |

These financial statements were approved by the board of trustees and authorised for issue on 9 September 2025, and are signed on behalf of the board by:



P Diamond  
Trustee

The notes on pages 11 to 17 form part of these financial statements.

# Action for Gipton Elderly

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5-11 Oak Tree Drive, Leeds, LS8 3LJ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                       |   |                            |
|-----------------------|---|----------------------------|
| Freehold property     | - | Straight line over 5 Years |
| Plant and machinery   | - | 20% straight line          |
| Fixtures and fittings | - | 20% straight line          |

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

|                    | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b>   |                            |                          |                            |                          |
| Donations type 1   | –                          | –                        | 269                        | 269                      |
| <b>Grants</b>      |                            |                          |                            |                          |
| Grants receivable  | –                          | –                        | 53,000                     | 53,000                   |
| Leeds City Council | 180,036                    | 180,036                  | 180,036                    | 180,036                  |
|                    | <u>180,036</u>             | <u>180,036</u>           | <u>233,305</u>             | <u>233,305</u>           |

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 5. Expenditure on charitable activities by fund type

|                 | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Activity type 1 | 41,442                     | 41,442                   | 39,631                     | 39,631                   |
| Activity type 2 | 114,414                    | 114,414                  | 114,014                    | 114,014                  |
| Support costs   | 6,240                      | 6,240                    | 5,974                      | 5,974                    |
|                 | <u>162,096</u>             | <u>162,096</u>           | <u>159,619</u>             | <u>159,619</u>           |

### 6. Expenditure on charitable activities by activity type

|                  | Activities<br>undertaken<br>directly<br>£ | Support costs<br>£ | Total funds<br>2025<br>£ | Total fund<br>2024<br>£ |
|------------------|---|--------------------|--------------------------|-------------------------|
| Activity type 1  | 41,442                                    | –                  | 41,442                   | 39,631                  |
| Activity type 2  | 114,414                                   | –                  | 114,414                  | 114,014                 |
| Governance costs | –   | 6,240              | 6,240                    | 5,974                   |
|                  | <u>155,856</u>                            | <u>6,240</u>       | <u>162,096</u>           | <u>159,619</u>          |

### 7. Net income

Net income is stated after charging/(crediting):

|                                       | 2025<br>£  | 2024<br>£  |
|---------------------------------------|------------|------------|
| Depreciation of tangible fixed assets | <u>367</u> | <u>167</u> |

### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|   | 2025<br>£      | 2024<br>£      |
|---|----------------|----------------|
| Wages and salaries                      | 114,414        | 114,014        |
| Social security costs                   | 7,023          | 7,023          |
| Employer contributions to pension plans | 18,306         | 13,730         |
|   | <u>139,743</u> | <u>134,767</u> |

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

|                          | 2025<br>No. | 2024<br>No. |
|--------------------------|-------------|-------------|
| Number of staff - type 1 | <u>3</u>    | <u>3</u>    |

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

### 10. Tangible fixed assets

|                         | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£    |
|-------------------------|---------------------------|-----------------------------|-------------------------------|---------------|
| <b>Cost</b>             |                           |                             |                               |               |
| At 1 April 2024         | 49,281                    | 18,561                      | 17,038                        | 84,880        |
| Additions               | —                         | —                           | 2,001                         | 2,001         |
| <b>At 31 March 2025</b> | <u>49,281</u>             | <u>18,561</u>               | <u>19,039</u>                 | <u>86,881</u> |
| <b>Depreciation</b>     |                           |                             |                               |               |
| At 1 April 2024         | 49,281                    | 18,561                      | 16,871                        | 84,713        |
| Charge for the year     | —                         | —                           | 367                           | 367           |
| <b>At 31 March 2025</b> | <u>49,281</u>             | <u>18,561</u>               | <u>17,238</u>                 | <u>85,080</u> |
| <b>Carrying amount</b>  |                           |                             |                               |               |
| At 31 March 2025        | —                         | —                           | 1,801                         | 1,801         |
| At 31 March 2024        | —                         | —                           | 167                           | 167           |

### 11. Creditors: amounts falling due within one year

|                                | 2025<br>£    | 2024<br>£    |
|--------------------------------|--------------|--------------|
| Other creditors - desc in a/cs | <u>6,311</u> | <u>5,400</u> |

### 12. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £18,306 (2024: £13,730).

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 13. Analysis of charitable funds

#### Unrestricted funds

|               | At<br>1 April 2024<br>£ | Income<br>£    | Expenditure<br>£ | At<br>31 March 2025<br>£ |
|---------------|-------------------------|----------------|------------------|--------------------------|
| General funds | <u>573,542</u>          | <u>180,036</u> | <u>(162,096)</u> | <u>591,482</u>           |

|               | At<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | At<br>31 March 2024<br>£ |
|---------------|-------------------------|----------------|------------------|--------------------------|
| General funds | <u>499,856</u>          | <u>233,305</u> | <u>(159,619)</u> | <u>573,542</u>           |

### 14. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 1,801                      | 1,801                    |
| Current assets             | 595,992                    | 595,992                  |
| Creditors less than 1 year | (6,311)                    | (6,311)                  |
| <b>Net assets</b>          | <u>591,482</u>             | <u>591,482</u>           |

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 167                        | 167                      |
| Current assets             | 578,775                    | 578,775                  |
| Creditors less than 1 year | (5,400)                    | (5,400)                  |
| <b>Net assets</b>          | <u>573,542</u>             | <u>573,542</u>           |



**A G E ACTION FOR GIPTON ELDERLY**

England & Wales - Charity number 1044842

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# Accounts

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CHARITY REGISTRATION NUMBER: 1044842

**Action for Gipton Elderly**  
**Financial Statements**  
**31 March 2024**

**BOHORUN & CO LTD**

Chartered Accountants & Statutory Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# Action for Gipton Elderly

## Financial Statements

Year ended 31 March 2024

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|   | <b>Page</b> |
|---|-------------|
| Trustees' annual report                     | 1           |
| Independent auditor's report to the members | 6           |
| Statement of financial activities           | 10          |
| Statement of financial position             | 11          |
| Notes to the financial statements           | 12          |

# Action for Gipton Elderly

## Trustees' Annual Report

### Year ended 31 March 2024

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

#### Reference and administrative details

**Registered charity name** Action for Gipton Elderly  
**Charity registration number** 1044842  
**Principal office** 5 - 11 Oaktree Drive  
Leeds  
LS8 3LJ

#### The trustees

|           |             |
|-----------|-------------|
| P Diamond | Chairperson |
| M Jackiw  | Treasurer   |
| M Gunby   |             |
| T Howson  |             |
| J Welsh   |             |
| C Bandawe | Vice Chair  |
| C Walker  |             |

**Auditor** Bohorun & Co Ltd  
D Prakash Bohorun FCCA  
Chartered Accountants & Statutory Auditor  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

#### Structure, governance and management

##### Investment Powers

The Constitution authorises members of the management committee to make and hold investments using the general funds of the charity, but no such investments are presently held.

# Action for Gipton Elderly

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Objectives and activities

#### Constitution, Objectives and policies

Action for Gipton Elderly is governed by constitution. Its objectives are to help provide for the relief of the elderly in the Gipton Neighbourhood of Leeds, the advancement of education of the elderly and the advancement of education of the public and the promotion of research concerning the needs of the elderly.

The day to day management for Action for Gipton Elderly is delegated to Karen Woloszczak, who is the Manager. Action for Gipton Elderly is a local charity serving local need and is registered to the Charity Commissions.

Our aims and objectives are:

To identify the vulnerable elderly people of Gipton and Harehills.

To provide advice and assistance to support their independent living within the community.

To combat fears of loneliness and lack of social contact

To raise the awareness of the problems faced by the elderly

To actively work to develop A.G.E as a local group serving local needs.

The committee is made up of local people, with a management structure including Chair, Vice Chair, Treasurer and secretary, all decisions are put to vote and agreed by all members of the management committee. Our constitution provides for a maximum of fifteen members of the committee including the four office posts. We are also minded to include a local elected politician who are minded to have the elderly of Gipton and Harehills at heart. The Chair and Manager are constantly reviewing candidates with whom we meet within the caring community within Gipton and Harehills. We consider it wise to include as many people from varying professionals that can bring new ideas for consideration. We are currently enjoying a progressive and settled management team who share many of the responsibilities via Sub Groups. Our main aim is to look for a harmonious and committed group to further our support for independence of the elderly we serve.

#### Public benefit

In settling our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the advancement of health and saving of lives.

The framework within which Action for Gipton Elderly, has over the past 20 years, sought to identify and respond to the problems of the elderly in Gipton and to translate its aims and objectives into reality has been:

\* The acquisition of a property on lease from Leeds City Council and refurbished with money from the National Lottery Charities Board, to provide an excellent well-located centre. The centre has recently been refurbished and is used by various clubs and classes such as Stroke Group, Carers Group and lunch clubs.

\* The appointment of 3 dedicated professional members of staff with money principally from the Local Authority, and various trust companies.

\* The recruitment of more than 20 enthusiastic volunteers including a volunteer co-ordinator.

# Action for Gipton Elderly

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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\* The establishment of a strong locally-based management committee.

\* The weaving together of a network of relevant statutory, voluntary and religious bodies.

#### **Achievements and performance**

During 2023/2024 we continued to overcome the many long term effects of the Corona Virus, the year was also challenging due to the cost of living crisis and soaring energy bills having such an impact on our service users, we addressed their financial hardships by working hard to maximise the benefit system via attendance allowance, pension, winter warmth support and access various Government financial support.

We have worked in partnership with NHS Leeds via Leeds Older Peoples Forum to develop our Enhance project which has supported 82 people to have a safe and timely discharge from hospital and prevented 47 from hospital admission by direct home support. The Enhance project has been very effective in saving NHS and Social Care staff time and resources. It's success has attracted support and funding to continue for another year.

During 2023/2024 we have claimed back for people over 98k in previously unclaimed benefits, we have provided 286 people with winter warmth packs which contain, food hampers, quilts, fleece blankets, socks, gloves, hat, thermal underwear, soups, drinking chocolate etc. We have made 522 home visits and over 1100 well-being telephone calls.

Our social centre is well used by our service users and after lock down it is heart warming to see demand increase, providing a warm, friendly, safe and happy environment to alleviate loneliness, build new friendships and improve health and well-being. Due to popular demand we have added extra social activities, including a Burton's reminiscence group and a monthly fish and chip day. We also arranged and took 20 people on a 3 day holiday to Llandudno. Which was enjoyed by all.

I wish to thank the staff, under the leadership of Karen, for their time, knowledge and skill I would like to thank our great team of volunteers for giving their continued time, commitment and dedication to our charity, without them we would not have successfully achieved our goals in promoting independence and improving the quality of life of the elderly we serve.

I wish to place on record our thanks to Leeds City Council especially Adult Social Care Commissioning Team for their continuing support.

#### **Financial review**

##### Accounts and Financial Review

Members of the Management Committee submit the audited financial statements for the year ended 31 March 2024. For the year to 31 March 2024, the statement of Financial Activities shows a surplus of £73,686 (2023: £82,829). The entire surplus of £73,686 consists of unrestricted funds. Unrestricted reserves to be carried forward to the next year are £573,542 (2023: £499,856).

# Action for Gipton Elderly

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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### Future plans

We anticipate another challenging year ahead due to the cost of living crisis we will continue to work hard at maximising the benefit system to alleviate hardship via attendance allowance, pension credit, housing benefit, fuel allowance etc.

Due to removal of Winter Fuel Payments to all elderly, except those on Pension Credit. Our priority for 2024/2025 is to promote and apply to get as many as possible on Pension Credit.

We plan to reduce social isolation and loneliness, by encouraging and supporting people to make use of our social centre and attend the various lunch clubs, classes and activities.

We plan to work closely with ASC and Health services and are delighted that the Gipton community will benefit from a new Health Hub, based at the Fearnville Sports Centre

### Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

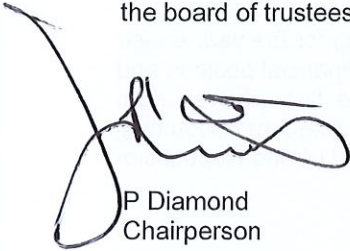
# Action for Gipton Elderly

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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The trustees' annual report was approved on 3/9/2024 and signed on behalf of the board of trustees by:



P Diamond  
Chairperson

# Action for Gipton Elderly

## Independent Auditor's Report to the Members of Action for Gipton Elderly

Year ended 31 March 2024

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### Opinion

We have audited the financial statements of Action for Gipton Elderly (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

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

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

# Action for Gipton Elderly

## Independent Auditor's Report to the Members of Action for Gipton Elderly

*(continued)*

**Year ended 31 March 2024**

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### **Other information**

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

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

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## Action for Gipton Elderly

### Independent Auditor's Report to the Members of Action for Gipton Elderly

(continued)

Year ended 31 March 2024

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#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law and regulation is removed from the vents and transactions reflected in the financial statements, as we will be less likely to become aware of instance sof non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

## Action for Gipton Elderly

### Independent Auditor's Report to the Members of Action for Gipton Elderly

(continued)

Year ended 31 March 2024

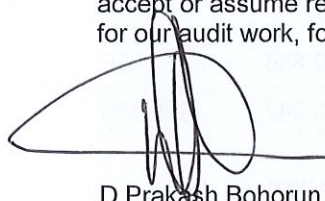
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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



3/9/2024

D Prakash Bohorun FCCA (Senior Statutory Auditor)

For and on behalf of  
Bohorun & Co Ltd  
Chartered Accountants & Statutory Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# Action for Gipton Elderly

## Statement of Financial Activities

Year ended 31 March 2024

|   |      | 2024                    |                  | 2023             |
|---|------|-------------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                |      |                         |                  |                  |
| Donations and legacies                      | 4    | 233,305                 | 233,305          | 255,396          |
| <b>Total income</b>                         |      | <u>233,305</u>          | <u>233,305</u>   | <u>255,396</u>   |
| <b>Expenditure</b>                          |      |                         |                  |                  |
| Expenditure on charitable activities        | 5,6  | 159,619                 | 159,619          | 172,566          |
| <b>Total expenditure</b>                    |      | <u>159,619</u>          | <u>159,619</u>   | <u>172,566</u>   |
| <b>Net income and net movement in funds</b> |      | <u>73,686</u>           | <u>73,686</u>    | <u>82,830</u>    |
| <b>Reconciliation of funds</b>              |      |                         |                  |                  |
| Total funds brought forward                 |      | 499,856                 | 499,856          | 417,026          |
| <b>Total funds carried forward</b>          |      | <u>573,542</u>          | <u>573,542</u>   | <u>499,856</u>   |

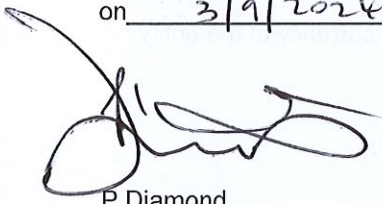
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

**Action for Gipton Elderly**  
**Statement of Financial Position**  
**31 March 2024**

|   | Note | 2024<br>£      | 2023<br>£      |
|---|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible fixed assets                                 | 10   | 167            | 334            |
| <b>Current assets</b>                                 |      |                |                |
| Cash at bank and in hand                              |      | 578,775        | 504,322        |
| <b>Creditors: amounts falling due within one year</b> | 11   | 5,400          | 4,800          |
| <b>Net current assets</b>                             |      | <u>573,375</u> | <u>499,522</u> |
| <b>Total assets less current liabilities</b>          |      | <u>573,542</u> | <u>499,856</u> |
| <b>Funds of the charity</b>                           |      |                |                |
| Unrestricted funds                                    |      | 573,542        | 499,856        |
| <b>Total charity funds</b>                            | 13   | <u>573,542</u> | <u>499,856</u> |

These financial statements were approved by the board of trustees and authorised for issue on 3/9/2024, and are signed on behalf of the board by:



P Diamond  
 Chairperson

The notes on pages 12 to 18 form part of these financial statements.

# Action for Gipton Elderly

## Notes to the Financial Statements

Year ended 31 March 2024

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5-11 Oak Tree Drive, Leeds, LS8 3LJ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|                       |   |                            |
|-----------------------|---|----------------------------|
| Freehold property     | - | Straight line over 5 Years |
| Plant and machinery   | - | 20% straight line          |
| Fixtures and fittings | - | 20% straight line          |

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

|           | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|-----------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations |                            |                          |                            |                          |
| Donations | 269                        | 269                      | –                          | –                        |

## Action for Gipton Elderly

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 4. Donations and legacies *(continued)*

|                    | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Grants</b>      |                            |                          |                            |                          |
| Grants receivable  | 53,000                     | 53,000                   | 75,360                     | 75,360                   |
| Leeds City Council | 180,036                    | 180,036                  | 180,036                    | 180,036                  |
|                    | <u>233,305</u>             | <u>233,305</u>           | <u>255,396</u>             | <u>255,396</u>           |

#### 5. Expenditure on charitable activities by fund type

|                           | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|---------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Action for Gipton Elderly | 39,631                     | 39,631                   | 36,177                     | 36,177                   |
| Wages and Salaries        | 114,014                    | 114,014                  | 131,086                    | 131,086                  |
| Support costs             | 5,974                      | 5,974                    | 5,303                      | 5,303                    |
|                           | <u>159,619</u>             | <u>159,619</u>           | <u>172,566</u>             | <u>172,566</u>           |

#### 6. Expenditure on charitable activities by activity type

|                           | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | Total funds<br>2024<br>£ | Total fund<br>2023<br>£ |
|---------------------------|---|-----------------------|--------------------------|-------------------------|
| Action for Gipton Elderly | 39,631                                    | –                     | 39,631                   | 36,177                  |
| Wages and Salaries        | 114,014                                   | –                     | 114,014                  | 131,086                 |
| Governance costs          | –   | 5,974                 | 5,974                    | 5,303                   |
|                           | <u>153,645</u>                            | <u>5,974</u>          | <u>159,619</u>           | <u>172,566</u>          |

#### 7. Net income

Net income is stated after charging/(crediting):

|                                       | 2024<br>£  | 2023<br>£  |
|---------------------------------------|------------|------------|
| Depreciation of tangible fixed assets | <u>167</u> | <u>169</u> |

#### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|   | 2024<br>£      | 2023<br>£      |
|---|----------------|----------------|
| Wages and salaries                      | 114,014        | 131,086        |
| Social security costs                   | 7,023          | 11,161         |
| Employer contributions to pension plans | 13,730         | 11,063         |
|   | <u>134,767</u> | <u>153,310</u> |

# Action for Gipton Elderly

## Notes to the Financial Statements (continued)

### Year ended 31 March 2024

#### 8. Staff costs (continued)

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2024<br>No. | 2023<br>No. |
|-----------------|-------------|-------------|
| Number of staff | <u>3</u>    | <u>3</u>    |

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 10. Tangible fixed assets

|                                   | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£    |
|-----------------------------------|---------------------------|-----------------------------|-------------------------------|---------------|
| <b>Cost</b>                       |                           |                             |                               |               |
| At 1 April 2023 and 31 March 2024 | <u>49,281</u>             | <u>18,561</u>               | <u>17,038</u>                 | <u>84,880</u> |
| <b>Depreciation</b>               |                           |                             |                               |               |
| At 1 April 2023                   | 49,281                    | 18,561                      | 16,704                        | 84,546        |
| Charge for the year               | —                         | —                           | 167                           | 167           |
| At 31 March 2024                  | <u>49,281</u>             | <u>18,561</u>               | <u>16,871</u>                 | <u>84,713</u> |
| <b>Carrying amount</b>            |                           |                             |                               |               |
| At 31 March 2024                  | <u>—</u>                  | <u>—</u>                    | <u>167</u>                    | <u>167</u>    |
| At 31 March 2023                  | <u>—</u>                  | <u>—</u>                    | <u>334</u>                    | <u>334</u>    |

#### 11. Creditors: amounts falling due within one year

|                                | 2024<br>£    | 2023<br>£    |
|--------------------------------|--------------|--------------|
| Other creditors - desc in a/cs | <u>5,400</u> | <u>4,800</u> |

#### 12. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,730 (2023: £11,063).

# Action for Gipton Elderly

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 13. Analysis of charitable funds

#### Unrestricted funds

|               | At<br>1 April 2023 | Income<br>£ | Expenditure<br>£ | At<br>31 March 2024 |
|---------------|--------------------|-------------|------------------|---------------------|
| General funds | 499,856            | 233,305     | (159,619)        | 573,542             |

|               | At<br>1 April 2022 | Income<br>£ | Expenditure<br>£ | At<br>31 March 2023 |
|---------------|--------------------|-------------|------------------|---------------------|
| General funds | 417,026            | 255,396     | (172,566)        | 499,856             |

### 14. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 167                        | 167                      |
| Current assets             | 578,775                    | 578,775                  |
| Creditors less than 1 year | (5,400)                    | (5,400)                  |
| <b>Net assets</b>          | <u>573,542</u>             | <u>573,542</u>           |

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------------------|----------------------------|--------------------------|
| Tangible fixed assets      | 334                        | 334                      |
| Current assets             | 504,322                    | 504,322                  |
| Creditors less than 1 year | (4,800)                    | (4,800)                  |
| <b>Net assets</b>          | <u>499,856</u>             | <u>499,856</u>           |

**A G E ACTION FOR GIPTON ELDERLY**

England & Wales - Charity number 1044842

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# Accounts

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Charity registration number: 1044842

**A G E Action for Gipton Elderly  
Trustees' report and Financial Statements  
Year ended 31 March 2023**

**A G E Action for Gipton Elderly**

**Financial Statements**

**Year Ended 31 March 2023**

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**A G E Action for Gipton Elderly**

**Legal and Administrative Information**

**Year ended 31 March 2023**

**Charity registration number** 1044842

**Business address** 5-11 Oak Tree Drive  
Leeds  
LS8 3LJ

**Trustees**

|           |             |
|-----------|-------------|
| P Diamond | Chairperson |
| M Jackiw  |             |
| M Gunby   |             |
| T Howson  | Treasurer   |
| J Welsh   |             |
| C Bandawe | Vice Chair  |

**Registered office** 5-11 Oak Tree Drive  
Leeds  
LS8 3LJ

**Auditors** Bohorun & Co Ltd  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ

**Bankers** Lloyds Bank Plc  
391-393 Harehills Lane  
Leeds  
LS9 6AP

## **A G E Action for Gipton Elderly**

### **Trustees' Annual Report**

**Year ended 31 March 2023**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

#### **Trustees of the charity**

The trustees who have served during the year and since the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Investment Powers*

The Constitution authorises members of the management committee to make and hold investments using the general funds of the charity, but no such investments are presently held.

#### **Objectives and activities**

##### *Constitution, Objectives and policies*

Action for Gipton Elderly is governed by constitution. Its objectives are to help provide for the relief of the elderly in the Gipton Neighbourhood of Leeds, the advancement of education of the elderly and the advancement of education of the public and the promotion of research concerning the needs of the elderly.

The day to day management for Action for Gipton Elderly is delegated to Karen Woloszczak, who is the Manager. Action for Gipton Elderly is a local charity serving local need and is registered to the Charity Commissions.

Our aims and objectives are:

- To identify the vulnerable elderly people of Gipton and Harehills.
- To provide advice and assistance to support their independent living within the community.
- To combat fears of loneliness and lack of social contact
- To raise the awareness of the problems faced by the elderly
- To actively work to develop A.G.E as a local group serving local needs.

The committee is made up of local people, with a management structure including Chair, Vice Chair, Treasurer and secretary, all decisions are put to vote and agreed by all members of the management committee.

Our constitution provides for a maximum of fifteen members of the committee including the four office posts. We are also minded to include a local elected politician who are minded to have the elderly of Gipton and Harehills at heart. The Chair and Manager are constantly reviewing candidates with whom we meet within the caring community within Gipton and Harehills. We consider it wise to include as many people from varying professionals that can bring new ideas for consideration.

We are currently enjoying a progressive and settled management team who share many of the responsibilities via Sub Groups. Our main aim is to look for a harmonious and committed group to further our support for independence of the elderly we serve.

#### **Public benefit**

In settling our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the advancement of health and saving of lives.

The framework within which Action for Gipton Elderly, has over the past 20 years, sought to identify and

## **A G E Action for Gipton Elderly**

### **Trustees' Annual Report**

#### **Year ended 31 March 2023**

respond to the problems of the elderly in Gipton and to translate its aims and objectives into reality has been:

- The acquisition of a property on lease from Leeds City Council and refurbished with money from the National Lottery Charities Board, to provide an excellent well-located centre. The centre has recently been refurbished and is used by various clubs and classes such as Stroke Group, Carers Group and lunch clubs.
- The appointment of 3 dedicated professional members of staff with money principally from the Local Authority, and various trust companies.
- The recruitment of more than 20 enthusiastic volunteers including a volunteer co-ordinator.
- The establishment of a strong locally-based management committee.
- The weaving together of a network of relevant statutory, voluntary and religious bodies.

#### **Achievements and Performance**

During 2022/23 we continued to overcome the many long term hurdles of the Corona Virus, the year was also challenging due to the cost of living crisis and soaring energy bills having such an impact on our service users, we addressed their financial hardships by working hard to maximise the benefit system via attendance allowance, pension, winter warmth support and access various Government financial support .

We have worked in partnership with NHS Leeds via Leeds Older Peoples Forum to develop our Enhance project which has supported 36 people to have a safe and timely discharge from hospital and prevented 33 from hospital admission by direct home support. The Enhance project has been very effective in saving NHS and Social Care staff time and resources. It's success has attracted support and funding to continue for another year.

During 2022/23 we have claimed back for people over 127k in previously unclaimed benefits, we have provided 432 people with winter warmth packs which contain, food hampers, quilts, fleece blankets, socks, gloves, hat, thermal underwear, soups, drinking chocolate etc. We have made 621 home visits and over 1200 well-being telephone calls.

Our social centre is well used by our service users and after lock down it is heart warming to see demand increase, providing a warm, friendly, safe and happy environment to alleviate loneliness, build new friendships and improve health and well-being.

I wish to thank the volunteers and staff, under the leadership of Karen, for their continued time, commitment and dedication to our charity.

I wish to place on record our thanks to Leeds City Council especially Adult Social Care for their continuing support.

#### **Future Plans**

We anticipate another challenging year ahead due to the cost of living crisis we will continue to work hard at maximising the benefit system to alleviate hardship via attendance allowance, pension credit, housing benefit, fuel allowance etc.

Due to second year funding for our Enhance Project from NHS Leeds via Older Peoples Forum we will build on our partnership work and develop person centred services which facilitate a supported safe and timely hospital discharge, and provide emotional and practical support to prevent hospital admission.

## A G E Action for Gipton Elderly

### Trustees' Annual Report

Year ended 31 March 2023

#### Financial review

##### *Accounts and Financial Review*

Members of the Management Committee submit the audited financial statements for the year ended 31 March 2023. For the year to 31 March 2023, the statement of Financial Activities shows a surplus of £83,829 (2022: £79,336). The entire surplus of £83,829 consists of unrestricted funds. Unrestricted reserves to be carried forward to the next year are £499,856 (2022 £417,026).

#### Statement as to disclosure of information to auditors

In so far as the trustees are aware:

There is no relevant audit information of which the charity's auditors are unaware; and

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP 2019 (FRS102);

Make judgements and estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditors

Bohorun & Co Ltd have expressed their willingness to continue as auditors of A G E Action for Gipton Elderly.

On behalf of the board

  
P Diamond  
Chairperson

Date: 

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2023**

#### **Opinion**

We have audited the financial statements of A G E Action for Gipton Elderly (the 'charity') for the year ended 31 March 2023 which comprise Statement of Financial Activities, the Balance Sheet, and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2023**

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- We have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK, which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislations;

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2023**

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence;
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit;

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimated set out in the accounting policies were indicative of potential bias; and
- used data analytics to investigate the rationale behind any significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any available correspondence with HMRC and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2023**

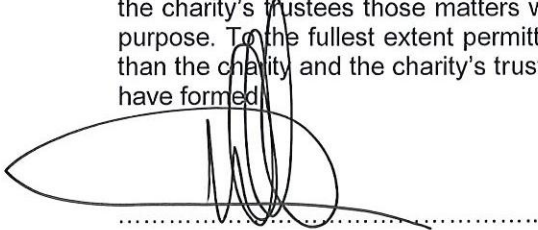
conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

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



Date: 5/9/2023

**D Prakash Bohorun FCCA, FCMI, Senior Statutory Auditor  
Bohorun & Co Ltd  
Chartered Certified Accountants and Registered Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ**

**A G E Action for Gipton Elderly**  
**Statement of Financial Activities (incorporating the income & expenditure account)**

**Year Ended 31 March 2023**

|  | Note | Unrestricted<br>funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--|------|----------------------------|--------------------|--------------------|
| <b>Incoming resources:</b>                     |      |                            |                    |                    |
| Incoming resources from generating funds:      |      |                            |                    |                    |
| Voluntary income                               | 2    | <u>255,396</u>             | <u>255,396</u>     | <u>192,346</u>     |
| Other Income                                   | 3    | -                          | -                  | <u>25,000</u>      |
| <b>Total incoming resources</b>                |      | <u>255,396</u>             | <u>255,396</u>     | <u>217,346</u>     |
| <br>   |      |                            |                    |                    |
| <b>Resources expended</b>                      |      |                            |                    |                    |
| Charitable activities                          | 4    | 167,095                    | 167,095            | 133,032            |
| Governance costs                               | 6    | <u>5,472</u>               | <u>5,472</u>       | <u>4,978</u>       |
| <b>Total resources expended</b>                |      | <u>172,567</u>             | <u>172,567</u>     | <u>138,010</u>     |
| <b>Net incoming resources<br/>for the year</b> |      | <u>82,829</u>              | <u>82,829</u>      | <u>79,336</u>      |
| Total funds brought forward                    |      | <u>417,026</u>             | <u>417,026</u>     | <u>337,690</u>     |
| <b>Total funds carried forward</b>             |      | <u>499,856</u>             | <u>499,856</u>     | <u>417,026</u>     |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.


Funds received for the years 2022 and 2023 were unrestricted income.

**A G E Action for Gipton Elderly  
Balance sheet**

**As at 31 March 2023**

|  | Notes | 2023<br>£      | £              | 2022<br>£       | £              |
|--|-------|----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                  |       |                |                |                 |                |
| Tangible assets                                      | 10    |                | 334            |                 | 503            |
| <b>Current assets</b>                                |       |                |                |                 |                |
| Debtors  | 11    | -              |                | 25,000          |                |
| Cash at bank and in hand                             |       | <u>504,322</u> |                | <u>402,919</u>  |                |
|  |       | 504,322        |                | 427,919         |                |
| <b>Creditors: amount falling due within one year</b> |       |                |                |                 |                |
|  | 12    | <u>(4,800)</u> |                | <u>(11,396)</u> |                |
| <b>Net current assets</b>                            |       |                | <u>499,522</u> |                 | <u>416,523</u> |
| <b>Net assets</b>                                    | 13    |                | <u>499,856</u> |                 | <u>417,026</u> |
| <b>Funds</b>   |       |                |                |                 |                |
| Unrestricted income funds                            |       |                | <u>499,856</u> |                 | <u>417,026</u> |
| <b>Total funds</b>                                   |       |                | <u>499,856</u> |                 | <u>417,026</u> |

The financial statements were approved and authorised for issue by the trustees on 5/9/2023 and signed on its behalf by

  
P Diamond  
Chairperson

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2023

#### Summary of significant accounting policies

##### 1. Accounting policies

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

##### 1.1. Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

##### 1.2. Cash flow

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### 1.3. 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.

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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

##### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### 1.5. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2023

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings – straight line over 5 years  
Plant and machinery – 20% straight line  
Fixtures, fittings and equipment – 20% straight line

#### 1.7 Defined contribution pensions schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Voluntary income

|                    | Unrestricted<br>Funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--------------------|----------------------------|--------------------|--------------------|
| Grants             | 75,360                     | 75,360             | 2,500              |
| Leeds City Council | <u>180,036</u>             | <u>180,036</u>     | <u>189,846</u>     |
|                    | <u>255,396</u>             | <u>255,396</u>     | <u>192,346</u>     |

#### 3. Other incoming resources

|              | Unrestricted<br>Funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|--------------|----------------------------|--------------------|--------------------|
| Other Income | =                          | =                  | <u>25,000</u>      |
|              | =                          | =                  | <u>25,000</u>      |

#### 4. Costs of charitable activities – by fund type

|                           | Unrestricted<br>Funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|---------------------------|----------------------------|--------------------|--------------------|
| Action for Gipton Elderly |                            | <u>167,095</u>     | <u>133,032</u>     |
|                           |                            | <u>167,095</u>     | <u>133,032</u>     |

#### 5. Costs of charitable activities – by activity

|                           | Activities<br>undertaken<br>directly<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|---------------------------|---|--------------------|--------------------|
| Action for Gipton Elderly |   | <u>167,095</u>     | <u>133,032</u>     |
|                           |   | <u>167,095</u>     | <u>133,032</u>     |

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2023

#### 6. Governance costs

|                           | Unrestricted<br>Funds<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|---------------------------|----------------------------|--------------------|--------------------|
| Depreciation & impairment |                            | 169                | 270                |
| Payroll admin costs       |                            | 503                | 508                |
| Auditor remuneration      |                            | <u>4,800</u>       | <u>4,200</u>       |
|                           |                            | <u>5,472</u>       | <u>4,978</u>       |

#### 7. Analysis of support costs

|                           | Governance<br>Costs<br>£ | 2023<br>Total<br>£ | 2022<br>Total<br>£ |
|---------------------------|--------------------------|--------------------|--------------------|
| Other establishment costs |                          | 503                | 508                |
| Auditor's remuneration    |                          | <u>4,800</u>       | <u>4,200</u>       |
|                           |                          | <u>5,303</u>       | <u>4,708</u>       |

#### 8. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year/period was as follows:

|                        | 2023<br>Number | 2022<br>Number |
|------------------------|----------------|----------------|
| Direct Charitable work | <u>3</u>       | <u>3</u>       |

The total staff costs and employee benefits were as follows:

|                       | 2023<br>£      | 2022<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 131,086        | 104,356        |
| Social security costs | 11,161         | 7,043          |
| Pension costs         | <u>11,063</u>  | <u>8,525</u>   |
|                       | <u>153,310</u> | <u>119,924</u> |

No employees received emoluments of more than £60,000 (2022: None)

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2023

#### 9. Pension Costs

The company operates a defined contribution pension scheme in respect of the people's pension. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

|                | 2023<br>£     | 2022<br>£    |
|----------------|---------------|--------------|
| Pension Charge | <u>11,063</u> | <u>8,525</u> |

#### 10. Tangible fixed assets

|                        | Land and<br>Buildings<br>Freehold<br>£ | Plant and<br>Machinery<br>£ | Fixtures,<br>Fittings and<br>Equipment<br>£ | Total<br>£    |
|------------------------|--|-----------------------------|---|---------------|
| <b>Cost</b>            |  |                             |   |               |
| At 1 April 2022        | <u>49,281</u>                          | <u>18,561</u>               | 17,038                                      | 84,880        |
| Additions:             |  |                             |   |               |
|                        | <u>49,281</u>                          | <u>18,561</u>               | <u>17,038</u>                               | <u>84,880</u> |
| <b>Depreciation</b>    |  |                             |   |               |
| At 1 April 2022        | 49,281                                 | 18,561                      | £16,535                                     | £83,377       |
| Charge for the year    | —                                      | —                           | <u>169</u>                                  | <u>169</u>    |
| At 31 March 2023       | <u>49,281</u>                          | <u>18,561</u>               | <u>16,704</u>                               | <u>84,546</u> |
| <b>Net book values</b> |  |                             |   |               |
| At 31 March 2023       | <u>—</u>                               | <u>—</u>                    | <u>334</u>                                  | <u>334</u>    |
| At 31 March 2022       | <u>—</u>                               | <u>—</u>                    | <u>503</u>                                  | <u>503</u>    |

#### 11. Debtors

|                                | 2023<br>£ | 2022<br>£     |
|--------------------------------|-----------|---------------|
| Prepayments and accrued income | =         | <u>25,000</u> |
|                                | =         | <u>25,000</u> |

#### 12. Creditors amounts falling due within one year

|                              | 2023<br>£    | 2022<br>£     |
|------------------------------|--------------|---------------|
| Accruals and deferred income | <u>4,800</u> | <u>11,396</u> |

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2023

#### 13. Analysis of net assets between funds

|   | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---|----------------------------|---------------------|
| Fund balances at 31 March 2023 as represented by: |                            |                     |
| Tangible fixed assets                             | 334                        | 334                 |
| Current assets                                    | 504,322                    | 504,322             |
| Current liabilities                               | <u>(4,800)</u>             | <u>(4,800)</u>      |
|   | <u>499,856</u>             | <u>499,856</u>      |

#### 14. Unrestricted funds

|                  | Balance at<br>1 April<br>2022<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfer<br>of Funds<br>£ | Balance at<br>31 March<br>2023<br>£ |
|------------------|------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------------------|
| General funds    | 317,026                            | 255,396                    | (172,567)                  | (-)                       | 399,856                             |
| Designated funds | <u>100,000</u>                     | -                          | (-)                        | (-)                       | <u>100,000</u>                      |
|                  | <u>417,026</u>                     | <u>255,396</u>             | <u>(172,567)</u>           | (-)                       | <u>499,856</u>                      |

#### Purposes of unrestricted funds

Unrestricted funds are available for use at the discretion of Management Committee in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management committee to cover any future deficiency in funding of the charity and specifically to cover an average of 9 months organisational core operating costs.

#### 15. Related party transactions

There are no related party transactions during the year (2022: £ nil).

#### 16. Charitable Organisation

Action for Gipton Elderly is a Charitable Organisation and accordingly does not have share capital. The charity is a public benefit entity.

#### 17. Going concern

The financial statements have been prepared on the basis that the charity can continue to operate as a going concern as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure and are of the opinion that the charity has adequate working capital to continue its operations over the next 12 months. This conclusion was made having considered the impact of the worldwide Covid-19 pandemic on future operations and available funding. The trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources.

**A G E ACTION FOR GIPTON ELDERLY**

England & Wales - Charity number 1044842

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# Accounts

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Charity registration number: 1044842

**A G E Action for Gipton Elderly  
Trustees' report and Financial Statements  
Year ended 31 March 2022**

# **A G E Action for Gipton Elderly**

## **Financial Statements**

**Year Ended 31 March 2022**

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| Notes to the Financial Statements                                     | 11-15       |
| <b>The following pages do not form part of the statutory accounts</b> |             |
| Detailed Statement of Financial Activities                            | 16-18       |

**A G E Action for Gipton Elderly**

**Legal and Administrative Information**

**Year ended 31 March 2022**

**Charity registration number** 1044842

**Business address** 5-11 Oak Tree Drive  
Leeds  
LS8 3LJ

**Trustees**

|           |  |
|-----------|--|
| P Diamond | Chairperson                                  |
| M Jackiw  |  |
| M Gunby   |  |
| T Howson  | Treasurer                                    |
| J Welsh   |  |
| K Fisher  | (Deceased 10 <sup>th</sup> July 2021)        |
| C Bandawe | Vice Chair                                   |
| C Walker  | (Appointed on 12 <sup>th</sup> October 2021) |

**Registered office** 5-11 Oak Tree Drive  
Leeds  
LS8 3LJ

**Auditors** Bohorun & Co Ltd  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ

**Bankers** Lloyds Bank Plc  
391-393 Harehills Lane  
Leeds  
LS9 6AP

## **A G E Action for Gipton Elderly**

### **Trustees' Annual Report**

#### **Year ended 31 March 2022**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### **Trustees of the charity**

The trustees who have served during the year and since the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Investment Powers*

The Constitution authorises members of the management committee to make and hold investments using the general funds of the charity, but no such investments are presently held.

#### **Objectives and activities**

##### *Constitution, Objectives and policies*

Action for Gipton Elderly is governed by constitution. Its objectives are to help provide for the relief of the elderly in the Gipton Neighbourhood of Leeds, the advancement of education of the elderly and the advancement of education of the public and the promotion of research concerning the needs of the elderly.

The day to day management for Action for Gipton Elderly is delegated to Karen Woloszczak, who is the Manager. Action for Gipton Elderly is a local charity serving local need and is registered to the Charity Commissions.

Our aims and objectives are:

- To identify the vulnerable elderly people of Gipton and Harehills.
- To provide advice and assistance to support their independent living within the community.
- To combat fears of loneliness and lack of social contact
- To raise the awareness of the problems faced by the elderly
- To actively work to develop A.G.E as a local group serving local needs.

The committee is made up of local people, with a management structure including Chair, Vice Chair, Treasurer and secretary, all decisions are put to vote and agreed by all members of the management committee.

Our constitution provides for a maximum of fifteen members of the committee including the four office posts. We are also minded to include a local elected politician who are minded to have the elderly of Gipton and Harehills at heart. The Chair and Manager are constantly reviewing candidates with whom we meet within the caring community within Gipton and Harehills. We consider it wise to include as many people from varying professionals that can bring new ideas for consideration.

We are currently enjoying a progressive and settled management team who share many of the responsibilities via Sub Groups. Our main aim is to look for a harmonious and committed group to further our support for independence of the elderly we serve.

#### **Public benefit**

In settling our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the advancement of health and saving of lives.

The framework within which Action for Gipton Elderly, has over the past 20 years, sought to identify and

## **A G E Action for Gipton Elderly**

### **Trustees' Annual Report**

#### **Year ended 31 March 2022**

respond to the problems of the elderly in Gipton and to translate its aims and objectives into reality has been:

- The acquisition of a property on lease from Leeds City Council and refurbished with money from the National Lottery Charities Board, to provide an excellent well-located centre. The centre has recently been refurbished and is used by various clubs and classes such as Stroke Group, Carers Group and lunch clubs.
- The appointment of 3 dedicated professional members of staff with money principally from the Local Authority, and various trust companies.
- The recruitment of more than 20 enthusiastic volunteers including a volunteer co-ordinator.
- The establishment of a strong locally-based management committee.
- The weaving together of a network of relevant statutory, voluntary and religious bodies.

#### **Achievements and Performance**

It is with great sadness that we report the loss of our committee member Karen Fisher in July 2021, we acknowledge her support, commitment and dedication to our charity.

During 2021/22 we continued to work hard to overcome the many hurdles caused by the coronavirus pandemic. We have adapted services to best support the elderly who have been isolating, whilst adhering to all government advice and rules. Most of the year we were in lock down, so we continued to provide door step services to the vulnerable people we serve. I am delighted to report that we have made 587 home visits, over 1400 befriending telephone calls, delivered 87 food hampers, regular shopping for 36 service users and delivered 126 winter warmth packs .Our social centre has been closed most of the year due to covid, but we have home delivered books, puzzles, DVDs, and jig-saws to help keep people stimulated.

We reopened the centre in Jan 22 with reduced numbers to comply with social distancing. The clubs are filling up and it is good to see confidence building and normality returning to the lives of our service users.

I would like to thank Karen and the staff for working tirelessly at responding to the many emergency referrals whilst maintaining their own safety during another demanding year.

#### **Future Plans**

The year ahead will be a challenging year due to the huge rise in the cost of living and soaring energy bills. We will work hard to limit the impact on our service users by maximising the benefit system via Attendance Allowance, Pension Credit and winter warmth support.

We will work closely with the NHS especially, Neighbourhood Teams at aiming to prevent hospital admission and facilitate safe and timely discharge.

We plan to maximise the use of our social centre, in order to reduced social isolation and loneliness of our service users, we will also provide them with hot food and a warm comfortable environment so they can regain their confidence and build new friendships.

## **A G E Action for Gipton Elderly**

### **Trustees' Annual Report**

**Year ended 31 March 2022**

#### **Financial review**

##### *Accounts and Financial Review*

Members of the Management Committee submit the audited financial statements for the year ended 31 March 2022. For the year to 31 March 2022, the statement of Financial Activities shows a surplus of £79,336 (2021: £108,615). The entire surplus of £79,336 consists of unrestricted funds. Unrestricted reserves to be carried forward to the next year are £417,026 (2021 £337,690).

#### **Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

There is no relevant audit information of which the charity's auditors are unaware; and

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

#### **Auditors**

Bohorun & Co Ltd have expressed their willingness to continue as auditors of A G E Action for Gipton Elderly.

On behalf of the board

  
P Diamond  
Chairperson

Date: 6<sup>th</sup> September 2022

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2022**

#### **Opinion**

We have audited the financial statements of A G E Action for Gipton Elderly (the 'charity') for the year ended 31 March 2022 which comprise Statement of Financial Activities, the Balance Sheet, and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2022**

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- We have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK, which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislations;

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2022**

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence;
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit;

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimated set out in the accounting policies were indicative of potential bias; and
- used data analytics to investigate the rationale behind any significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any available correspondence with HMRC and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we

## A G E Action for Gipton Elderly

### Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2022


conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

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



.....  
D Prakash Bohorun FCCA, FCMI, Senior Statutory Auditor  
Bohorun & Co Ltd  
Chartered Certified Accountants and Registered Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ

Date: 6/9/2022 .....

**A G E Action for Gipton Elderly  
Statement of Financial Activities**

**Year Ended 31 March 2022**

|   | Note | Unrestricted<br>funds<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|---|------|----------------------------|--------------------|--------------------|
| <b>Incoming resources:</b>                |      |                            |                    |                    |
| Incoming resources from generating funds: |      |                            |                    |                    |
| Voluntary income                          | 2    | <u>192,346</u>             | <u>192,346</u>     | <u>242,844</u>     |
| Other income                              | 3    | <u>25,000</u>              | <u>25,000</u>      | <u>5,058</u>       |
| Total incoming resources                  |      | <u>217,346</u>             | <u>217,346</u>     | <u>247,902</u>     |
| <br>                                      |      |                            |                    |                    |
| <b>Resources expended</b>                 |      |                            |                    |                    |
| Charitable activities                     | 4    | 133,032                    | 133,032            | 134,584            |
| Governance costs                          | 6    | <u>4,978</u>               | <u>4,978</u>       | <u>4,703</u>       |
| Total resources expended                  |      | <u>138,010</u>             | <u>138,010</u>     | <u>139,287</u>     |
| <br>                                      |      |                            |                    |                    |
| Net incoming resources<br>for the year    |      | 79,336                     | 79,336             | 108,615            |
| <br>                                      |      |                            |                    |                    |
| Total funds brought forward               |      | <u>337,690</u>             | <u>337,690</u>     | <u>229,075</u>     |
| <br>                                      |      |                            |                    |                    |
| Total funds carried forward               |      | <u>417,026</u>             | <u>417,026</u>     | <u>337,690</u>     |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

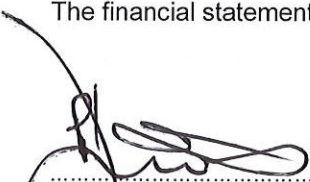
All of the above amounts relate to continuing activities.

**A G E Action for Gipton Elderly  
Balance sheet**

**As at 31 March 2022**

|  | Notes | 2022<br>£       | £              | 2021<br>£       | £              |
|--|-------|-----------------|----------------|-----------------|----------------|
| <b>Fixed assets</b>                                  |       |                 |                |                 |                |
| Tangible assets                                      | 10    |                 | 503            |                 | 773            |
| <b>Current assets</b>                                |       |                 |                |                 |                |
| Debtors  | 11    | 25,000          |                | -               |                |
| Cash at bank and in hand                             |       | <u>402,919</u>  |                | <u>350,162</u>  |                |
|  |       | 427,919         |                | 350,162         |                |
| <b>Creditors: amount falling due within one year</b> | 12    | <u>(11,396)</u> |                | <u>(13,245)</u> |                |
| <b>Net current assets</b>                            |       |                 | <u>416,523</u> |                 | <u>336,917</u> |
| <b>Net assets</b>                                    | 13    |                 | <u>417,026</u> |                 | <u>337,690</u> |
| <b>Funds</b>   |       |                 |                |                 |                |
| Unrestricted income funds                            |       |                 | <u>417,026</u> |                 | <u>337,690</u> |
| <b>Total funds</b>                                   |       |                 | <u>417,026</u> |                 | <u>337,690</u> |

The financial statements were approved by the trustees on 6<sup>th</sup> September 2022 and signed on its behalf by



.....  
P Diamond  
Chairperson

**Summary of significant accounting policies**

**1. Accounting policies**

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

**1.1. Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

**1.2. Cash flow**

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

**1.3. 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.

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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

**1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.5. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2022

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings – straight line over 5 years  
Plant and machinery – 20% straight line  
Fixtures, fittings and equipment – 20% straight line

#### 1.7 Defined contribution pensions schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Voluntary income

|                    | Unrestricted<br>Funds<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|--------------------|----------------------------|--------------------|--------------------|
| Donations          | 2,500                      | 2,500              | 11,500             |
| Lloyds Donation    | -                          | -                  | 3,344              |
| L.C.C Covid Grant  | -                          | -                  | 1,000              |
| Leeds City Council | <u>189,846</u>             | <u>189,846</u>     | <u>227,000</u>     |
|                    | <u>192,346</u>             | <u>192,346</u>     | <u>242,844</u>     |

#### 3. Other incoming resources

|              | Unrestricted<br>Funds<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|--------------|----------------------------|--------------------|--------------------|
| Other income | <u>25,000</u>              | <u>25,000</u>      | <u>5,058</u>       |
|              | <u>25,000</u>              | <u>25,000</u>      | <u>5,058</u>       |

#### 4. Costs of charitable activities – by fund type

|                           | Unrestricted<br>Funds<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|---------------------------|----------------------------|--------------------|--------------------|
| Action for Gipton Elderly | <u>133,032</u>             | <u>133,032</u>     | <u>134,584</u>     |
|                           | <u>133,032</u>             | <u>133,032</u>     | <u>134,584</u>     |

#### 5. Costs of charitable activities – by activity

|                           | Activities<br>undertaken<br>directly<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|---------------------------|---|--------------------|--------------------|
| Action for Gipton Elderly | <u>133,032</u>                            | <u>133,032</u>     | <u>134,584</u>     |
|                           | <u>133,032</u>                            | <u>133,032</u>     | <u>134,584</u>     |

**A G E Action for Gipton Elderly**

**Notes to financial statements  
For the year ended 31 March 2022**

**6. Governance costs**

|                           | Unrestricted<br>Funds<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|---------------------------|----------------------------|--------------------|--------------------|
| Depreciation & impairment | 270                        | 270                | 270                |
| Payroll admin costs       | 508                        | 508                | 593                |
| Auditor remuneration      | <u>4,200</u>               | <u>4,200</u>       | <u>3,840</u>       |
|                           | <u>4,978</u>               | <u>4,978</u>       | <u>4,703</u>       |

**7. Analysis of support costs**

|                           | Governance<br>Costs<br>£ | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|---------------------------|--------------------------|--------------------|--------------------|
| Other establishment costs | 508                      | 508                | 593                |
| Auditor's remuneration    | <u>4,200</u>             | <u>4,200</u>       | <u>3,840</u>       |
|                           | <u>4,708</u>             | <u>4,708</u>       | <u>4,433</u>       |

**8. Staff costs and employee benefits**

The average monthly number of employees and full time equivalent (FTE) during the year/period was as follows:

|                        | 2022<br>Number | 2021<br>Number |
|------------------------|----------------|----------------|
| Direct Charitable work | <u>3</u>       | <u>3</u>       |

The total staff costs and employee benefits were as follows:

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 104,356        | 102,590        |
| Social security costs | 7,043          | 9,815          |
| Pension costs         | <u>8,525</u>   | <u>7,892</u>   |
|                       | <u>119,924</u> | <u>120,297</u> |

No employees received emoluments of more than £60,000 (2021: None)

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2022

#### 9. Pension Costs

The company operates a defined contribution pension scheme in respect of the people's pension. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

|                | 2022<br>£    | 2021<br>£    |
|----------------|--------------|--------------|
| Pension Charge | <u>8,525</u> | <u>7,892</u> |

#### 10. Tangible fixed assets

|                        | Land and<br>Buildings<br>Freehold<br>£ | Plant and<br>Machinery<br>£ | Fixtures,<br>Fittings and<br>Equipment<br>£ | Total<br>£    |
|------------------------|--|-----------------------------|---|---------------|
| <b>Cost</b>            |  |                             |   |               |
| At 1 April 2021        | <u>49,281</u>                          | <u>18,561</u>               | 17,038                                      | 84,880        |
| Additions:             |  |                             |   |               |
|                        | <u>49,281</u>                          | <u>18,561</u>               | <u>17,038</u>                               | <u>84,880</u> |
| <b>Depreciation</b>    |  |                             |   |               |
| At 1 April 2021        | 49,281                                 | 18,561                      | £16,265                                     | £83,107       |
| Charge for the year    | <u>-</u>                               | <u>-</u>                    | <u>270</u>                                  | <u>270</u>    |
| At 31 March 2022       | <u>49,281</u>                          | <u>18,561</u>               | <u>16,535</u>                               | <u>84,377</u> |
| <b>Net book values</b> |  |                             |   |               |
| At 31 March 2022       | <u>-</u>                               | <u>-</u>                    | <u>503</u>                                  | <u>503</u>    |
| At 31 March 2021       | <u>-</u>                               | <u>-</u>                    | <u>773</u>                                  | <u>773</u>    |

#### 11. Debtors

|                                | 2022<br>£     | 2021<br>£ |
|--------------------------------|---------------|-----------|
| Prepayments and accrued income | <u>25,000</u> | -         |
|                                | <u>25,000</u> | -         |

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2022

#### 12. Creditors amounts falling due within one year

|                              | 2022<br>£     | 2021<br>£     |
|------------------------------|---------------|---------------|
| Accruals and deferred income | <u>11,396</u> | <u>13,245</u> |

#### 13. Analysis of net assets between funds

|   | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---|----------------------------|---------------------|
| Fund balances at 31 March 2022 as represented by: |                            |                     |
| Tangible fixed assets                             | 503                        | 503                 |
| Current assets                                    | 427,919                    | 427,919             |
| Current liabilities                               | <u>(11,396)</u>            | <u>(11,396)</u>     |
|   | <u>417,026</u>             | <u>417,026</u>      |

#### 14. Unrestricted funds

|                  | Balance at<br>1 April<br>2021<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfer<br>of Funds<br>£ | Balance at<br>31 March<br>2022<br>£ |
|------------------|------------------------------------|----------------------------|----------------------------|---------------------------|-------------------------------------|
| General funds    | 284,719                            | 217,346                    | (138,010)                  | (47,029)                  | 317,026                             |
| Designated funds | <u>52,971</u>                      | -                          | -                          | <u>47,029</u>             | <u>100,000</u>                      |
|                  | <u>337,690</u>                     | <u>217,346</u>             | <u>(138,010)</u>           | -                         | <u>417,026</u>                      |

#### Purposes of unrestricted funds

Unrestricted funds are available for use at the discretion of Management Committee in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management committee to cover any future deficiency in funding of the charity and specifically to cover an average of 9 months organisational core operating costs.

#### 15. Related party transactions

There are no related party transactions during the year (2021: £ nil).

#### 16. Going concern

The financial statements have been prepared on the basis that the charity can continue to operate as a going concern as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure and are of the opinion that the charity has adequate working capital to continue its operations over the next 12 months. This conclusion was made having considered the impact of the worldwide Covid-19 pandemic on future operations and available funding. The trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources.



**A G E ACTION FOR GIPTON ELDERLY**

England & Wales - Charity number 1044842

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# Accounts

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Charity registration number: 1044842

**A G E Action for Gipton Elderly  
Trustees' report and Financial Statements  
Year ended 31 March 2021**

# **A G E Action for Gipton Elderly**

## **Financial Statements**

**Year Ended 31 March 2021**

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| Statement of Financial Activities    | 9           |
| Balance Sheet                        | 10          |
| Notes to the Financial Statements    | 11-15       |

## **A G E Action for Gipton Elderly**

### **Legal and Administrative Information**

**Year ended 31 March 2021**

**Charity registration number**

1044842

**Business address**

5-11 Oak Tree Drive  
Leeds  
LS8 3LJ

**Trustees**

S Fitzsimmons (Deceased 14<sup>th</sup> November 2020)  
P Diamond      Chairperson  
M Jackiw  
M Gunby  
T Howson      Treasurer  
J Welsh  
K Fisher      (Deceased 10<sup>th</sup> July 2021)  
C Bandawe

**Registered office**

5-11 Oak Tree Drive  
Leeds  
LS8 3LJ

**Auditors**

Bohorun & Co Ltd  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ

**Bankers**

Lloyds Bank Plc  
391-393 Harehills Lane  
Leeds  
LS9 6AP

## **A G E Action for Gipton Elderly**

### **Trustees' Annual Report**

#### **Year ended 31 March 2021**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

#### **Trustees of the charity**

The trustees who have served during the year and since the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

##### *Investment Powers*

The Constitution authorises members of the management committee to make and hold investments using the general funds of the charity, but no such investments are presently held.

#### **Objectives and activities**

##### *Constitution, Objectives and policies*

Action for Gipton Elderly is governed by constitution. Its objectives are to help provide for the relief of the elderly in the Gipton Neighbourhood of Leeds, the advancement of education of the elderly and the advancement of education of the public and the promotion of research concerning the needs of the elderly.

The day to day management for Action for Gipton Elderly is delegated to Karen Woloszczak, who is the Manager. Action for Gipton Elderly is a local charity serving local need and is registered to the Charity Commissions.

Our aims and objectives are:

- To identify the vulnerable elderly people of Gipton and Harehills.
- To provide advice and assistance to support their independent living within the community.
- To combat fears of loneliness and lack of social contact
- To raise the awareness of the problems faced by the elderly
- To actively work to develop A.G.E as a local group serving local needs.

The committee is made up of local people, with a management structure including Chair, Vice Chair, Treasurer and secretary, all decisions are put to vote and agreed by all members of the management committee.

Our constitution provides for a maximum of fifteen members of the committee including the four office posts. We are also minded to include a local elected politician who are minded to have the elderly of Gipton and Harehills at heart. The Chair and Manager are constantly reviewing candidates with whom we meet within the caring community within Gipton and Harehills. We consider it wise to include as many people from varying professionals that can bring new ideas for consideration.

We are currently enjoying a progressive and settled management team who share many of the responsibilities via Sub Groups. Our main aim is to look for a harmonious and committed group to further our support for independence of the elderly we serve.

#### **Public benefit**

In settling our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the advancement of health and saving of lives.

The framework within which Action for Gipton Elderly, has over the past 20 years, sought to identify and

## **A G E Action for Gipton Elderly**

### **Trustees' Annual Report**

#### **Year ended 31 March 2021**

respond to the problems of the elderly in Gipton and to translate its aims and objectives into reality has been:

- The acquisition of a property on lease from Leeds City Council and refurbished with money from the National Lottery Charities Board, to provide an excellent well-located centre. The centre has recently been refurbished and is used by various clubs and classes such as Stroke Group, Carers Group and lunch clubs.
- The appointment of 3 dedicated professional members of staff with money principally from the Local Authority, and various trust companies.
- The recruitment of more than 20 enthusiastic volunteers including a volunteer co-ordinator.
- The establishment of a strong locally-based management committee.
- The weaving together of a network of relevant statutory, voluntary and religious bodies.

#### **Achievements and Performance**

It is with great sadness that we report our founder Committee Member and Chair Mr Stan Fitzsimmons passed away in October 2020. We acknowledge his hard work and commitment in support of our charity over the last 27 years. Phil Diamond as Vice Chair is filling the role of Chair until the Election of Officers.

Due to the Covid 19 pandemic, 2020-2021 has been a strange and difficult year. We have adapted services to best support the elderly who have been isolating, whilst adhering to all government advice and rules. In the first 3 months, we implemented our emergency supply plan which made sure everyone had essential food and medicines, prioritise the most vulnerable and isolated and those most at risk, we provided over 280 food hampers and essential shopping and collected over 40 prescriptions.

Whilst our social centre has been closed for the whole year, I am delighted to report that we have provided over 1600 telephone befriending calls, responded to over 100 new referrals, delivered over 500 hot meals, 320 afternoon teas, delivered over 600 books, DVD's and jigsaws to help relieve boredom of being instructed to stay at home. We have continually monitored our service users health and well-being, and adapted our services and support so nobody has felt alone

I would like to thank Karen and the staff for working tirelessly whilst maintaining their own safety during this very demanding year

#### **Future Plans**

Due to the Covid 19 pandemic we will apply the direction and advice of Government to ensure all our service users are supported and safe in every possible way, that is a continuation of the work our manager and staff have been doing. We will continue to give the care and support that is required and take all appropriate action to continue to deliver all that our service users need to help them through the pandemic. We have developed new partnerships with health and primary care and we hope to build and develop new services by working closely together.

We look forward to the time we can welcome everyone back to our centre so that we can continue to build the friendships care and support they deserve.

# **A G E Action for Gipton Elderly**

## **Trustees' Annual Report**

### **Year ended 31 March 2021**

#### **Financial review**

##### *Accounts and Financial Review*

Members of the Management Committee submit the audited financial statements for the year ended 31 March 2021. For the year to 31 March 2021, the statement of Financial Activities shows a surplus of £108,615 (2020: £65,849). The entire surplus of £108,615 consists of unrestricted funds. Unrestricted reserves to be carried forward to the next year are £337,690 (2020: £229,075).

#### **Statement as to disclosure of information to auditors**

In so far as the trustees are aware:

There is no relevant audit information of which the charity's auditors are unaware; and

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP;

Make judgements and estimates that are reasonable and prudent;

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

#### **Auditors**

Bohorun & Co Ltd have expressed their willingness to continue as auditors of A G E Action for Gipton Elderly.

On behalf of the board

.....

Date: .....

P Diamond  
**Chairperson**

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2021**

#### **Opinion**

We have audited the financial statements of A G E Action for Gipton Elderly (the 'charity') for the year ended 31 March 2021 which comprise Statement of Financial Activities, the Balance Sheet, and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2021**

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- We have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below.

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from commercial knowledge and experience of the sector;
- we focused on specific laws and regulations in both the UK, which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, data protection legislation, anti-bribery, employment, safeguarding principles, health and safety legislations;

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2021**

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence;
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit;

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimated set out in the accounting policies were indicative of potential bias; and
- used data analytics to investigate the rationale behind any significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing any available correspondence with HMRC and the company's legal advisors.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we

## **A G E Action for Gipton Elderly**

### **Independent Auditor's report to the Trustee of A G E Action for Gipton Elderly. Year ended 31 March 2021**

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

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

.....

Date: .....

**D Prakash Bohorun FCCA, FCMI, Senior Statutory Auditor  
Bohorun & Co Ltd  
Chartered Certified Accountants and Registered Auditors  
6 Howley Park Business Village  
Pullan Way  
Leeds  
LS27 0BZ**

**A G E Action for Gipton Elderly  
Statement of Financial Activities**

**Year Ended 31 March 2021**

|  | Note | Unrestricted<br>funds<br>£ | 2021<br>Total<br>£    | 2020<br>Total<br>£    |
|--|------|----------------------------|-----------------------|-----------------------|
| <b>Incoming resources:</b>                     |      |                            |                       |                       |
| Incoming resources from generating funds:      |      |                            |                       |                       |
| Voluntary income                               | 2    | <u>242,844</u>             | <u>242,844</u>        | <u>213,206</u>        |
| Other income                                   | 3    | <u>5,058</u>               | <u>5,058</u>          |                       |
| <b>Total incoming resources</b>                |      | <u><b>247,902</b></u>      | <u><b>247,902</b></u> | <u><b>213,206</b></u> |
| <br>   |      |                            |                       |                       |
| <b>Resources expended</b>                      |      |                            |                       |                       |
| Charitable activities                          | 4    | 134,584                    | 134,584               | 142,701               |
| Governance costs                               | 6    | <u>4,703</u>               | <u>4,703</u>          | <u>4,656</u>          |
| <b>Total resources expended</b>                |      | <u><b>139,287</b></u>      | <u><b>139,287</b></u> | <u><b>147,357</b></u> |
| <br>   |      |                            |                       |                       |
| <b>Net incoming resources<br/>for the year</b> |      | 108,615                    | 108,615               | 65,849                |
| Total funds brought forward                    |      | <u>229,075</u>             | <u>229,075</u>        | <u>163,226</u>        |
| <br>   |      |                            |                       |                       |
| <b>Total funds carried forward</b>             |      | <u><b>337,690</b></u>      | <u><b>337,690</b></u> | <u><b>229,075</b></u> |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**A G E Action for Gipton Elderly  
Balance sheet**

**As at 31 March 2021**

|  | Notes | 2021<br>£       | £              | 2020<br>£      | £              |
|--|-------|-----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                  |       |                 |                |                |                |
| Tangible assets                                      | 10    |                 | 773            |                | 208            |
| <b>Current assets</b>                                |       |                 |                |                |                |
| Cash at bank and in hand                             |       | <u>350,162</u>  |                | <u>237,751</u> |                |
|  |       | 350,162         |                | 237,751        |                |
| <b>Creditors: amount falling due within one year</b> | 11    | <u>(13,245)</u> |                | <u>(8,884)</u> |                |
| <b>Net current assets</b>                            |       |                 | <u>336,917</u> |                | <u>228,867</u> |
| <b>Net assets</b>                                    | 12    |                 | <u>337,690</u> |                | <u>229,075</u> |
| <b>Funds</b>   |       |                 |                |                |                |
| Unrestricted income funds                            |       |                 | <u>337,690</u> |                | <u>229,075</u> |
| <b>Total funds</b>                                   |       |                 | <u>337,690</u> |                | <u>229,075</u> |

The financial statements were approved by the trustees on ..... and signed on its behalf by

.....  
**P Diamond  
Chairperson**

## **A G E Action for Gipton Elderly**

### **Notes to financial statements For the year ended 31 March 2021**

#### **Summary of significant accounting policies**

##### **1. Accounting policies**

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

##### **1.1. Basis of accounting**

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

##### **1.2. Cash flow**

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

##### **1.3. 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.

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.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

##### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### **1.5. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

## A G E Action for Gipton Elderly

### Notes to financial statements

For the year ended 31 March 2021

#### 1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings – straight line over 5 years  
Plant and machinery – 20% straight line  
Fixtures, fittings and equipment – 20% straight line

#### 1.7 Defined contribution pensions schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Voluntary income

|                    | Unrestricted<br>Funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|--------------------|----------------------------|--------------------|--------------------|
| Donations          | 11,500                     | 11,500             | 13,691             |
| Lloyds Donation    | 3,344                      | 3,344              | -                  |
| L.C.C Covid Grant  | 1,000                      | 1,000              |                    |
| Leeds City Council | <u>227,000</u>             | <u>227,000</u>     | <u>199,515</u>     |
|                    | <u>242,844</u>             | <u>242,844</u>     | <u>213,206</u>     |

#### 3. Other incoming resources

|              | Unrestricted<br>Funds<br>£ | 2021<br>Total<br>£ | 2019<br>Total<br>£ |
|--------------|----------------------------|--------------------|--------------------|
| Other income | <u>5,058</u>               | <u>5,058</u>       | -                  |
|              | <u>5,058</u>               | <u>5,058</u>       | -                  |

#### 4. Costs of charitable activities – by fund type

|                           | Unrestricted<br>Funds<br>£ | 2021<br>Total<br>£ | 2019<br>Total<br>£ |
|---------------------------|----------------------------|--------------------|--------------------|
| Action for Gipton Elderly | <u>134,584</u>             | <u>134,584</u>     | <u>142,701</u>     |
|                           | <u>134,584</u>             | <u>134,584</u>     | <u>142,701</u>     |

#### 5. Costs of charitable activities – by activity

|                           | Activities<br>undertaken<br>directly<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|---------------------------|---|--------------------|--------------------|
| Action for Gipton Elderly | <u>134,584</u>                            | <u>134,584</u>     | <u>142,701</u>     |
|                           | <u>134,584</u>                            | <u>134,584</u>     | <u>142,701</u>     |

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2021

#### 6. Governance costs

|                           | Unrestricted<br>Funds<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|---------------------------|----------------------------|--------------------|--------------------|
| Depreciation & impairment | 270                        | 270                | 463                |
| Payroll admin costs       | 593                        | 593                | 833                |
| Auditor remuneration      | <u>3,840</u>               | <u>3,840</u>       | <u>3,360</u>       |
|                           | <u>4,703</u>               | <u>4,703</u>       | <u>4,656</u>       |

#### 7. Analysis of support costs

|                           | Governance<br>Costs<br>£ | 2021<br>Total<br>£ | 2020<br>Total<br>£ |
|---------------------------|--------------------------|--------------------|--------------------|
| Other establishment costs | 593                      | 593                | 833                |
| Auditor's remuneration    | <u>3,840</u>             | <u>3,840</u>       | <u>3,360</u>       |
|                           | <u>4,433</u>             | <u>4,433</u>       | <u>4,193</u>       |

#### 8. Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year/period was as follows:

|                        | 2021<br>Number | 2020<br>Number |
|------------------------|----------------|----------------|
| Direct Charitable work | <u>3</u>       | <u>3</u>       |

The total staff costs and employee benefits were as follows:

|                       | 2021<br>£      | 2020<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 102,590        | 112,058        |
| Social security costs | 9,815          | 7,607          |
| Pension costs         | <u>7,892</u>   | <u>8,719</u>   |
|                       | <u>120,297</u> | <u>128,384</u> |

No employees received emoluments of more than £60,000 (2020: None)

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2021

#### 9. Pension Costs

The company operates a defined contribution pension scheme in respect of the people's pension. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows.

|                | 2021<br>£    | 2020<br>£    |
|----------------|--------------|--------------|
| Pension Charge | <u>7,892</u> | <u>8,719</u> |

#### 10. Tangible fixed assets

|                        | Land and<br>Buildings<br>Freehold<br>£ | Plant and<br>Machinery<br>£ | Fixtures,<br>Fittings and<br>Equipment<br>£ | Total<br>£    |
|------------------------|--|-----------------------------|---|---------------|
| <b>Cost</b>            |  |                             |   |               |
| At 1 April 2020        | <u>49,281</u>                          | <u>18,561</u>               | 16,203                                      | 84,045        |
| Additions:             |  |                             | <u>835</u>                                  | <u>835</u>    |
|                        | <u>49,281</u>                          | <u>18,561</u>               | <u>17,038</u>                               | <u>84,880</u> |
| <b>Depreciation</b>    |  |                             |   |               |
| At 1 April 2020        | 49,281                                 | 18,561                      | £15,995                                     | £83,837       |
| Charge for the year    | —                                      | —                           | <u>270</u>                                  | <u>270</u>    |
| At 31 March 2021       | <u>49,281</u>                          | <u>18,561</u>               | <u>16,265</u>                               | <u>84,107</u> |
| <b>Net book values</b> |  |                             |   |               |
| At 31 March 2021       | —                                      | —                           | <u>773</u>                                  | <u>773</u>    |
| At 31 March 2020       | —                                      | —                           | <u>208</u>                                  | <u>208</u>    |

#### 11. Creditors amounts falling due within one year

|                              | 2021<br>£     | 2020<br>£    |
|------------------------------|---------------|--------------|
| Trade creditors              | -             | -            |
| Accruals and deferred income | <u>13,245</u> | <u>8,884</u> |
|                              | <u>13,245</u> | <u>8,884</u> |

## A G E Action for Gipton Elderly

### Notes to financial statements For the year ended 31 March 2021

#### 12. Analysis of net assets between funds

|   | Unrestricted<br>Funds<br>£ | Total<br>Funds<br>£ |
|---|----------------------------|---------------------|
| Fund balances at 31 March 2021 as represented by: |                            |                     |
| Tangible fixed assets                             | 773                        | 773                 |
| Current assets                                    | 350,162                    | 350,162             |
| Current liabilities                               | <u>(13,245)</u>            | <u>(13,245)</u>     |
|   | <u>337,690</u>             | <u>337,690</u>      |

#### 13. Unrestricted funds

|                  | Balance at<br>1 April<br>2020<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Balance at<br>31 March<br>2021<br>£ |
|------------------|------------------------------------|----------------------------|----------------------------|-------------------------------------|
| General funds    | 176,104                            | 247,902                    | (139,287)                  | 284,719                             |
| Designated funds | <u>52,971</u>                      | <u>-</u>                   | <u>-</u>                   | <u>52,971</u>                       |
|                  | <u>229,075</u>                     | <u>247,902</u>             | <u>(139,287)</u>           | <u>337,690</u>                      |

#### Purposes of unrestricted funds

Unrestricted funds are available for use at the discretion of Management Committee in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Management committee to cover any future deficiency in funding of the charity and specifically to cover an average of 3 months organisational core operating costs.

#### 14. Related party transactions

There are no related party transactions during the year (2020: £ nil).

#### 15. Going concern

The financial statements have been prepared on the basis that the charity can continue to operate as a going concern as the trustees believe that no material uncertainties exist.

The trustees have considered the level of funds held and the expected level of income and expenditure and are of the opinion that the charity has adequate working capital to continue its operations over the next 12 months. This conclusion was made having considered the impact of the worldwide Covid-19 pandemic on future operations and available funding. The trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charity has adequate resources.