

MORLEY ELDERLY ACTION

England & Wales · Charity number 1048838

Details

Other names	GREATER MORLEY COMMUNITY CARE PROJECT
Status	Registered
Legal form	Other
Registered	1995-08-24
Register	View on the Charity Commission register

Contact

Address	Morley Elderly Action 32 Wesley Street Morley Leeds LS27 9ED
Phone	01132534484
Email	info@morleyelderlyaction.org.uk
Website	www.morleyelderlyaction.org.uk

Activities

Objects: TO PROMOTE THE RELIEF OF THE ELDERLY WITHIN THE GREATER MORLEY DISTRICT OF LEEDS IN ANY MANNER DEEMED BY LAW TO BE CHARITABLE

Activities: To assist the elderly to live independently at home. Advocacy, Advice, Access to a solicitor, Drop-in sessions, Gardening service, Lunch Clubs, Bingo Clubs, Community Tea Bar, Men's Group, Craft Group, Newsletters, Sign posting, Volunteering opportunities, Friendship Group, Singing Group, Memory Cafe, Carers Group.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** GREATER MORLEY DISTRICT OF LEEDS
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£172,681	£169,989	-	-
2024-03-31	£177,468	£168,717	-	-
2023-03-31	£187,282	£205,326	-	-
2022-03-31	£198,135	£161,481	-	-
2021-03-31	£206,833	£168,003	-	-

Trustees

Name	Role	Appointed
Amanda Lynch		2018-01-01
MARY SIDGWICK		2016-01-04
Martin Madden		2023-03-29
Mary Smyth		2022-07-20
Michaela Hamilton		2022-07-20
Sharon Twohey		2018-05-01
THOMAS LEADLEY		

Accounts

REGISTERED CHARITY NUMBER: 1048838

Morley Elderly Action
Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025

Morley Elderly Action

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Morley Elderly Action
Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Morley Elderly Action was formed as a charity no. 1048838 in 1995 under the original title of Greater Morley Community Care Project and subsequently registered a name change to Morley Elderly Action in 1998. We were established to promote the relief of the elderly within the Greater Morley district of Leeds (the area of benefit) in any manner deemed by law to be charitable. Our Mission Statement is 'To assist the over 60s to live independently at home' and we achieve this by a wide range of services including: Community Tea Rooms, Singing group, Games/quizzes, Gardening, General Help and Advice, Home Visits, Lunch Clubs, a Memory Café for Dementia Clients, a Men's group, Newsletters, Sign Posting, Coffee Mornings, Trades Lists and a once a year courtesy call to all members.

Morley Elderly Action is a member of the Leeds Older People's Forum and operates under a Neighbourhood Network Service Contract with Leeds City Council's Adult Social Care.

We are an associate member of Voluntary Action Leeds and Advocacy Network Leeds and we work in partnership with Schools, the Police and the Fire Service and with other faith, statutory and voluntary organisations to achieve our objectives.

We have 1,573 members, who pay £8.00 per year, and who receive newsletters and a trades list but we also serve the general public (the over 60s of Greater Morley) so that services are not restricted to members alone. Our services are delivered by 3 full time staff and 48 active volunteers who on an annual basis contribute over 4,881 hours of voluntary output.

In undertaking the above noted activities, the trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Morley Elderly Action continues to expand its range of activities and services. Figures for 31 March 2025:

No. of members/service users	1,573
No. of volunteers	48
Volunteer hours contributed per year	4,881 hrs
Households benefitting with a garden service (1)	337
Total recorded services (2)	22,012

Notes:

(1) Including other wards

(2) Includes Newsletters and Trades Lists

FINANCIAL REVIEW

In 2011 Leeds City Council finally completed the first Neighbourhood Networks Support for Older People Contract. A new five year Contract started on 1st September 2018 with a two year added in 2023.

The reserves policy is to have a reserve of 12 months costs, represented by a sum invested of approximately £25,000 and to keep a minimum of £100,000 in the general account. A budget has also been put into place by the management committee of £10,000 to maintain the upkeep of the building. The fall-out from the global credit crunch has adversely affected the investment portion of our reserve portfolio although this will eventually bounce back.

Morley Elderly Action
Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management Committee Trustees are elected at the Annual General Meeting and/or if mid-term co-opted to bring in specialist skills or knowledge and confirmed in post at the next AGM.

The Committee shall consist of not more than 8 members elected by the membership at each Annual General Meeting, and representatives nominated by various statutory bodies. In addition the Committee so formed can co-opt not more than 2 additional members.

The Management Committee meets 10 times a year and in addition holds an Annual General Meeting. Input is taken into account from stakeholders, volunteers, members and service users and in addition we hold sub-group meetings and carry out annual satisfaction surveys.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1048838

Principal address
Wesley House
32 Wesley Street
Morley
Leeds
West Yorkshire
LS27 9ED

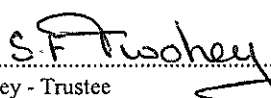
Trustees
Cllr T Leadley Chair
M Sidgwick Secretary
A Lynch
S Twohey Treasurer
M Hamilton
M Smyth
M Madden

Independent Examiner
KJA Kilner Johnson Ltd
Network House
Stubs Beck Lane
Cleckheaton
BD19 4TT

Bankers
Royal Bank Of Scotland
Northgate
Wakefield
West Yorkshire
WF1 3XA

Lloyds TSB
75 Commercial Street
Batley
West Yorkshire
WF17 5EQ

Approved by order of the board of trustees on 16/6/25 and signed on its behalf by:


S Twohey - Trustee

**Independent Examiner's Report to the Trustees of
Morley Elderly Action**

Independent examiner's report to the trustees of Morley Elderly Action

I report to the charity trustees on my examination of the accounts of Morley Elderly Action (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Samantha Hutton FCCA

KJA Kilner Johnson Ltd
Network House
Stubs Beck Lane
Cleckheaton
BD19 4TT

Date: 16 June 2025

Morley Elderly Action

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,893	-	23,893	24,190
Charitable activities					
Charitable		113,057	34,068	147,125	151,943
Other trading activities	2	93	-	93	104
Investment income	3	1,570	-	1,570	1,231
Total		<u>138,613</u>	<u>34,068</u>	<u>172,681</u>	<u>177,468</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>145,211</u>	<u>24,778</u>	<u>169,989</u>	<u>168,717</u>
Net gains/(losses) on investments		<u>(275)</u>	<u>-</u>	<u>(275)</u>	<u>(410)</u>
NET INCOME/(EXPENDITURE)		<u>(6,873)</u>	<u>9,290</u>	<u>2,417</u>	<u>8,341</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		360,106	107,681	467,787	459,446
TOTAL FUNDS CARRIED FORWARD		<u><u>353,233</u></u>	<u><u>116,971</u></u>	<u><u>470,204</u></u>	<u><u>467,787</u></u>

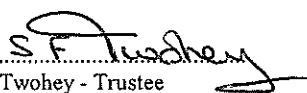
The notes form part of these financial statements

Morley Elderly Action

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	125,967	96,980	222,947	226,167
CURRENT ASSETS					
Investments	8	22,317	-	22,317	22,592
Cash at bank and in hand		208,158	19,991	228,149	223,135
		<u>230,475</u>	<u>19,991</u>	<u>250,466</u>	<u>245,727</u>
CREDITORS					
Amounts falling due within one year	9	(3,209)	-	(3,209)	(4,107)
NET CURRENT ASSETS		<u>227,266</u>	<u>19,991</u>	<u>247,257</u>	<u>241,620</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>353,233</u>	<u>116,971</u>	<u>470,204</u>	<u>467,787</u>
NET ASSETS		<u><u>353,233</u></u>	<u><u>116,971</u></u>	<u><u>470,204</u></u>	<u><u>467,787</u></u>
FUNDS	10				
Unrestricted funds				353,233	360,106
Restricted funds				116,971	107,681
TOTAL FUNDS				<u><u>470,204</u></u>	<u><u>467,787</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/6/25 and were signed on its behalf by:


S Twohey - Trustee

The notes form part of these financial statements

Morley Elderly Action

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 1% straight line
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 33% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Other trading activities	93	104

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

3. INVESTMENT INCOME

	2025	2024
	£	£
Investments	1,247	1,185
Interest receivable	323	46
	<u>1,570</u>	<u>1,231</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	90,148	93,563
Social security costs	2,893	3,473
Other pension costs	2,001	2,008
	<u>95,042</u>	<u>99,044</u>

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

	2025	2024
	5	5
Employees	<u>5</u>	<u>5</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,190	-	24,190
Charitable activities			
Charitable	131,306	20,637	151,943
Other trading activities	104	-	104
Investment income	1,231	-	1,231
Total	<u>156,831</u>	<u>20,637</u>	<u>177,468</u>
EXPENDITURE ON			
Charitable activities			
Charitable	150,390	18,327	168,717
Net gains/(losses) on investments	<u>(410)</u>	<u>-</u>	<u>(410)</u>
NET INCOME	6,031	2,310	8,341

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	354,075	105,371	459,446
TOTAL FUNDS CARRIED FORWARD	<u>360,106</u>	<u>107,681</u>	<u>467,787</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	231,029	7,897	20,044	258,970
Additions	-	1,195	-	1,195
At 31 March 2025	<u>231,029</u>	<u>9,092</u>	<u>20,044</u>	<u>260,165</u>
DEPRECIATION				
At 1 April 2024	11,314	5,502	15,987	32,803
Charge for year	2,310	541	1,564	4,415
At 31 March 2025	<u>13,624</u>	<u>6,043</u>	<u>17,551</u>	<u>37,218</u>
NET BOOK VALUE				
At 31 March 2025	<u>217,405</u>	<u>3,049</u>	<u>2,493</u>	<u>222,947</u>
At 31 March 2024	<u>219,715</u>	<u>2,395</u>	<u>4,057</u>	<u>226,167</u>

8. CURRENT ASSET INVESTMENTS

	2025 £	2024 £
Listed investments	<u>22,317</u>	<u>22,592</u>

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	1,473	2,394
Pension creditor	349	390
Accruals and deferred income	1,387	1,323
	<u>3,209</u>	<u>4,107</u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	360,106	(6,873)	353,233
Restricted funds			
Gardening	4,620	11,600	16,220
Furniture	1,866	-	1,866
Property Acquisition Grants	96,229	(2,310)	93,919
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>107,681</u>	<u>9,290</u>	<u>116,971</u>
TOTAL FUNDS	<u>467,787</u>	<u>2,417</u>	<u>470,204</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	138,613	(145,211)	(275)	(6,873)
Restricted funds				
Gardening	34,068	(22,468)	-	11,600
Property Acquisition Grants	-	(2,310)	-	(2,310)
	<u>34,068</u>	<u>(24,778)</u>	<u>-</u>	<u>9,290</u>
TOTAL FUNDS	<u>172,681</u>	<u>(169,989)</u>	<u>(275)</u>	<u>2,417</u>

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	354,075	6,031	360,106
Restricted funds			
Gardening	-	4,620	4,620
Furniture	1,866	-	1,866
Property Acquisition Grants	98,539	(2,310)	96,229
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>105,371</u>	<u>2,310</u>	<u>107,681</u>
TOTAL FUNDS	<u>459,446</u>	<u>8,341</u>	<u>467,787</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	156,831	(150,390)	(410)	6,031
Restricted funds				
Gardening	20,637	(16,017)	-	4,620
Property Acquisition Grants	-	(2,310)	-	(2,310)
	<u>20,637</u>	<u>(18,327)</u>	<u>-</u>	<u>2,310</u>
TOTAL FUNDS	<u>177,468</u>	<u>(168,717)</u>	<u>(410)</u>	<u>8,341</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Morley Elderly Action

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,893	24,190
Other trading activities		
Other trading activities	93	104
Investment income		
Investments	1,247	1,185
Interest receivable	323	46
	1,570	1,231
Charitable activities		
Leeds City Council	126,119	144,167
Grants	21,006	7,776
	147,125	151,943
Total incoming resources	172,681	177,468
EXPENDITURE		
Charitable activities		
Wages	90,148	93,563
Social security	2,893	3,473
Pensions	2,001	2,008
Rates and water	1,940	2,113
Insurance	1,997	1,850
Light and heat	5,596	2,958
Telephone	3,293	3,238
Postage and stationery	3,169	5,973
Advertising	-	485
Sundries	4,592	6,258
Waste disposal	1,537	1,439
Computer costs	2,882	1,812
Travel & volunteer expenses	3,727	5,724
Training & subscriptions	1,164	159
Event costs	2,415	5,913
Gardening	22,468	16,017
Depreciation	4,415	4,316
Legal Fees	-	539
	154,237	157,838
Support costs		
Management		
Repairs & renewals	12,619	8,215
Finance		
Bank charges	337	333

This page does not form part of the statutory financial statements

Morley Elderly Action

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Finance		
Governance costs		
Accountancy and legal fees	2,796	2,331
Total resources expended	169,989	168,717
Net income before gains and losses	2,692	8,751
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(275)	(410)
Net income	<u>2,417</u>	<u>8,341</u>

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Accounts

REGISTERED CHARITY NUMBER: 1048838

Morley Elderly Action

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

Morley Elderly Action

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Morley Elderly Action

Reference and Administrative Details for the Year Ended 31 March 2024

TRUSTEES	Cllr T Leadley Chair M Sidgwick Secretary A Lynch S Twohey Treasurer M Hamilton M Smyth M Madden
PRINCIPAL ADDRESS	Wesley House 32 Wesley Street Morley Leeds West Yorkshire LS27 9ED
REGISTERED CHARITY NUMBER	1048838
INDEPENDENT EXAMINER	KJA Kilner Johnson Ltd Network House Stubs Beck Lane Cleckheaton BD19 4TT
PROJECT MANAGER	Carole Law
BANKERS	Virgin Money 1 The Penny Hill Centre Church Street Hunslet Leeds LS10 2AP Lloyds TSB 75 Commercial Street Batley West Yorkshire WF17 5EQ

Morley Elderly Action
Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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Morley Elderly Action was formed as a charity no. 1048838 in 1995 under the original title of Greater Morley Community Care Project and subsequently registered a name change to Morley Elderly Action in 1998. We were established to promote the relief of the elderly within the Greater Morley district of Leeds (the area of benefit) in any manner deemed by law to be charitable. Our Mission Statement is 'To assist the over 60s to live independently at home' and we achieve this by a wide range of services including: Advocacy, Community Tea Rooms, Craft Group, Singing group, Games/quizzes, Gardening, General Help and Advice, Home Visits, Lunch Clubs, a Memory Café for Dementia Clients, a Men's group, Newsletters, Sign Posting, Town Hall Coffee Mornings, Trades Lists, access once a month to a solicitor for free ½ hour legal advice, access to a benefits advisor and a once a year courtesy call to all members.

Morley Elderly Action is a member of the Leeds Older People's Forum and operates under a Neighbourhood Network Service Contract with Leeds City Council's Adult Social Care.

We are an associate member of Voluntary Action Leeds and Advocacy Network Leeds and we work in partnership with Schools, the Police and the Fire Service and with other faith, statutory and voluntary organisations to achieve our objectives.

We have 1,439 members, who pay £8.00 per year, and who receive newsletters and a trades list but we also serve the general public (the over 60s of Greater Morley) so that services are not restricted to members alone. Our services are delivered by 3 full time staff and 46 active volunteers who on an annual basis contribute over 4,714 hours of voluntary output.

In undertaking the above noted activities, the trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Morley Elderly Action continues to expand its range of activities and services. Figures for 31 March 2024:

No. of members/service users	1,439
No. of volunteers	46
Volunteer hours contributed per year	4714 hrs
Households benefitting with a garden service (1)	344
Total recorded services (2)	20,537

Notes:

(1) Including other wards

(2) Includes Newsletters and Trades Lists

FINANCIAL REVIEW

In 2011 Leeds City Council finally completed the first Neighbourhood Networks Support for Older People Contract. A new five year Contract started on 1st September 2018 with a two year added in 2023.

The reserves policy is to have a reserve of 12 months costs, represented by a sum invested of approximately £25,000 and to keep a minimum of £100,000 in the general account. A budget has also been put into place by the management committee of £10,000 to maintain the upkeep of the building. The fall-out from the global credit crunch has adversely affected the investment portion of our reserve portfolio although this will eventually bounce back.

Morley Elderly Action

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management Committee Trustees are elected at the Annual General Meeting and/or if mid-term co-opted to bring in specialist skills or knowledge and confirmed in post at the next AGM.

The Committee shall consist of not more than 8 members elected by the membership at each Annual General Meeting, and representatives nominated by various statutory bodies. In addition the Committee so formed can co-opt not more than 2 additional members.

The Management Committee meets 10 times a year and in addition holds an Annual General Meeting. Input is taken into account from stakeholders, volunteers, members and service users and in addition we hold sub-group meetings and carry out annual satisfaction surveys.

Approved by order of the board of trustees on 17 June 2024 and signed on its behalf by:

S F Twohey
S Twohey - Trustee

**Independent Examiner's Report to the Trustees of
Morley Elderly Action**

Independent examiner's report to the trustees of Morley Elderly Action

I report to the charity trustees on my examination of the accounts of Morley Elderly Action (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



A R Effendi

KJA Kilner Johnson Ltd
Network House
Stubs Beck Lane
Cleckheaton
BD19 4TT

Date: 27 June 2024

Morley Elderly Action

**Statement of Financial Activities
for the Year Ended 31 March 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24,190	-	24,190	26,539
Charitable activities					
Charitable		131,306	20,637	151,943	159,440
Other trading activities	2	104	-	104	104
Investment income	3	1,231	-	1,231	1,199
Total		<u>156,831</u>	<u>20,637</u>	<u>177,468</u>	<u>187,282</u>
 EXPENDITURE ON					
Raising funds	4	-	-	-	570
Charitable activities					
Charitable		<u>150,390</u>	<u>18,327</u>	<u>168,717</u>	<u>204,756</u>
Total		<u>150,390</u>	<u>18,327</u>	<u>168,717</u>	<u>205,326</u>
Net gains/(losses) on investments		<u>(410)</u>	<u>-</u>	<u>(410)</u>	<u>(1,760)</u>
NET INCOME/(EXPENDITURE)		6,031	2,310	8,341	(19,804)
 RECONCILIATION OF FUNDS					
Total funds brought forward		354,075	105,371	459,446	479,250
TOTAL FUNDS CARRIED FORWARD		<u><u>360,106</u></u>	<u><u>107,681</u></u>	<u><u>467,787</u></u>	<u><u>459,446</u></u>

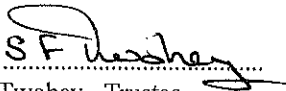
The notes form part of these financial statements

Morley Elderly Action

Balance Sheet 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	128,072	98,095	226,167	228,997
CURRENT ASSETS					
Investments	9	22,592	-	22,592	23,004
Cash at bank and in hand		213,549	9,586	223,135	213,368
		236,141	9,586	245,727	236,372
CREDITORS					
Amounts falling due within one year	10	(4,107)	-	(4,107)	(5,923)
NET CURRENT ASSETS		232,034	9,586	241,620	230,449
TOTAL ASSETS LESS CURRENT LIABILITIES		360,106	107,681	467,787	459,446
NET ASSETS		360,106	107,681	467,787	459,446
FUNDS	11				
Unrestricted funds				360,106	354,075
Restricted funds				107,681	105,371
TOTAL FUNDS				467,787	459,446

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2024 and were signed on its behalf by:


S Twohey - Trustee

Morley Elderly Action

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 1% straight line
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 33% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Other trading activities	104	104
	<u>104</u>	<u>104</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Investments	1,185	1,151
Interest receivable	46	48
	<u>1,231</u>	<u>1,199</u>

4. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	-	570
	<u>-</u>	<u>570</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	93,563	84,818
Social security costs	3,473	2,960
Other pension costs	2,008	4,414
	<u>99,044</u>	<u>92,192</u>

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

	2024	2023
Employees	5	5
	<u>5</u>	<u>5</u>

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

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,539	-	26,539
Charitable activities			
Charitable	135,428	24,012	159,440
Other trading activities	104	-	104
Investment income	1,199	-	1,199
Total	<u>163,270</u>	<u>24,012</u>	<u>187,282</u>
 EXPENDITURE ON			
Raising funds	570	-	570
Charitable activities			
Charitable	178,434	26,322	204,756
Total	<u>179,004</u>	<u>26,322</u>	<u>205,326</u>
 Net gains/(losses) on investments	<u>(1,759)</u>	<u>(1)</u>	<u>(1,760)</u>
 NET INCOME/(EXPENDITURE)	<u>(17,493)</u>	<u>(2,311)</u>	<u>(19,804)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	371,568	107,682	479,250
 TOTAL FUNDS CARRIED FORWARD	<u><u>354,075</u></u>	<u><u>105,371</u></u>	<u><u>459,446</u></u>

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	231,029	7,897	18,557	257,483
Additions	-	-	1,487	1,487
At 31 March 2024	231,029	7,897	20,044	258,970
DEPRECIATION				
At 1 April 2023	9,003	5,060	14,423	28,486
Charge for year	2,311	442	1,564	4,317
At 31 March 2024	11,314	5,502	15,987	32,803
NET BOOK VALUE				
At 31 March 2024	219,715	2,395	4,057	226,167
At 31 March 2023	222,026	2,837	4,134	228,997

9. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Listed investments	22,592	23,004

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	4,195
Social security and other taxes	2,394	468
Pension Creditor	390	-
Accruals and deferred income	1,323	1,260
	4,107	5,923

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	354,075	6,031	360,106
Restricted funds			
Gardening	-	4,620	4,620
Furniture	1,866	-	1,866
Property Acquisition Grants	98,539	(2,310)	96,229
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>105,371</u>	<u>2,310</u>	<u>107,681</u>
TOTAL FUNDS	<u>459,446</u>	<u>8,341</u>	<u>467,787</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	156,831	(150,390)	(410)	6,031
Restricted funds				
Gardening	20,637	(16,017)	-	4,620
Property Acquisition Grants	-	(2,310)	-	(2,310)
	<u>20,637</u>	<u>(18,327)</u>	<u>-</u>	<u>2,310</u>
TOTAL FUNDS	<u>177,468</u>	<u>(168,717)</u>	<u>(410)</u>	<u>8,341</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	371,568	(17,493)	354,075
Restricted funds			
Furniture	1,866	-	1,866
Property Acquisition Grants	100,850	(2,311)	98,539
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>107,682</u>	<u>(2,311)</u>	<u>105,371</u>
TOTAL FUNDS	<u>479,250</u>	<u>(19,804)</u>	<u>459,446</u>

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	163,270	(179,004)	(1,759)	(17,493)
Restricted funds				
Gardening	24,012	(24,012)	-	-
Property Acquisition Grants	-	(2,310)	(1)	(2,311)
	<u>24,012</u>	<u>(26,322)</u>	<u>(1)</u>	<u>(2,311)</u>
TOTAL FUNDS	<u>187,282</u>	<u>(205,326)</u>	<u>(1,760)</u>	<u>(19,804)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Morley Elderly Action

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	24,190	24,618
Legacies	-	1,921
	24,190	26,539
Other trading activities		
Other trading activities	104	104
Investment income		
Investments	1,185	1,151
Interest receivable	46	48
	1,231	1,199
Charitable activities		
Leeds City Council	144,167	151,664
Grants	7,776	7,776
	151,943	159,440
Total incoming resources	177,468	187,282
EXPENDITURE		
Charitable activities		
Wages	93,563	84,818
Social security	3,473	2,960
Pensions	2,008	4,414
Rates and water	2,113	1,825
Insurance	1,850	1,693
Light and heat	2,958	2,174
Telephone	3,238	1,770
Postage and stationery	5,973	7,025
Advertising	485	90
Sundries	6,258	6,449
Waste disposal	1,439	1,289
Computer costs	1,812	1,510
Travel & volunteer expenses	5,724	3,899
Training & subscriptions	159	199
Event costs	5,913	6,817
Gardening	16,017	24,012
Depreciation	4,316	4,864
Legal Fees	539	-
	157,838	155,808

This page does not form part of the statutory financial statements

Morley Elderly Action

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
Support costs		
Management		
Repairs & renewals	8,215	45,708
Finance		
Bank charges	333	696
Governance costs		
Accountancy and legal fees	2,331	3,114
Total resources expended	<u>168,717</u>	<u>205,326</u>
Net income/(expenditure) before gains and losses	8,751	(18,044)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(410)	(1,760)
Net income/(expenditure)	<u><u>8,341</u></u>	<u><u>(19,804)</u></u>

This page does not form part of the statutory financial statements

Accounts

Morley Elderly Action
Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023

Morley Elderly Action

Contents of the Financial Statements for the Year Ended 31 March 2023

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Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

Morley Elderly Action

Reference and Administrative Details for the Year Ended 31 March 2023

TRUSTEES	Cllr T Leadley Chair M Sidgwick Secretary C Cooper (resigned 31.1.23) A Lynch S Twohey Treasurer M Hamilton F Smythe (appointed 20.7.22) M Madden (appointed 29.3.23)
PRINCIPAL ADDRESS	Wesley House 32 Wesley Street Morley Leeds West Yorkshire LS27 9ED
REGISTERED CHARITY NUMBER	1048838
INDEPENDENT EXAMINER	KJA Kilner Johnson Ltd Network House Stubs Beck Lane Cleckheaton BD19 4TT
PROJECT MANAGER	Carole Law
BANKERS	Virgin Money 1 The Penny Hill Centre Church Street Hunslet Leeds LS10 2AP Lloyds TSB 75 Commercial Street Batley West Yorkshire WF17 5EQ

Morley Elderly Action
Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Morley Elderly Action was formed as a charity no. 1048838 in 1995 under the original title of Greater Morley Community Care Project and subsequently registered a name change to Morley Elderly Action in 1998. We were established to promote the relief of the elderly within the Greater Morley district of Leeds (the area of benefit) in any manner deemed by law to be charitable. Our Mission Statement is 'To assist the over 60s to live independently at home' and we achieve this by a wide range of services including: Advocacy, Community Tea Rooms, Craft Group, Singing group, Games/quizzes, Gardening, General Help and Advice, Home Visits, Lunch Clubs, a Memory Café for Dementia Clients, a Men's group, Newsletters, Sign Posting, Town Hall Coffee Mornings, Trades Lists, access once a month to a solicitor for free ½ hour legal advice, access to a benefits advisor and a once a year courtesy call to all members.

Morley Elderly Action is a member of the Leeds Older People's Forum and operates under a Neighbourhood Network Service Contract with Leeds City Council's Adult Social Care.

We are an associate member of Voluntary Action Leeds and Advocacy Network Leeds and we work in partnership with Schools, the Police and the Fire Service and with other faith, statutory and voluntary organisations to achieve our objectives.

We have 1,359 members, who pay £6.00 per year, and who receive newsletters and a trades list but we also serve the general public (the over 60s of Greater Morley) so that services are not restricted to members alone. Our services are delivered by 3 full time staff and 52 Volunteers who on an annual basis contribute over 5,000 hours of voluntary input.

In undertaking the above noted activities, the trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Morley Elderly Action continues to expand its range of activities and services. Figures for 31 March 2022:

No. of members/service users	1,359
No. of volunteers	52
Volunteer hours contributed per year	Normally over 5,000
Households benefitting with a garden service (1)	344
Total recorded services (2)	20,224

Notes:

(1) Including other wards

(2) Includes Newsletters and Trades Lists

FINANCIAL REVIEW

In 2011 Leeds City Council finally completed the first Neighbourhood Networks Support for Older People Contract. A new five year Contract started on 1st September 2018 with a two year added in 2023..

The reserves policy is to have a reserve of 12 months costs, represented by a sum invested of approximately £25,000 and to keep a minimum of £50,000 in the general account. A budget has also been put into place by the management committee of £10,000 to maintain the upkeep of the building. The fall-out from the global credit crunch has adversely affected the investment portion of our reserve portfolio although this will eventually bounce back.

Morley Elderly Action

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management Committee Trustees are elected at the Annual General Meeting and/or if mid-term co-opted to bring in specialist skills or knowledge and confirmed in post at the next AGM.

The Committee shall consist of not more than 8 members elected by the membership at each Annual General Meeting, and representatives nominated by various statutory bodies. In addition the Committee so formed can co-opt not more than 2 additional members.

The Management Committee meets 10 times a year and in addition holds an Annual General Meeting. Input is taken into account from stakeholders, volunteers, members and service users and in addition we hold sub-group meetings and carry out annual satisfaction surveys.

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

.....
S Twohey - Trustee

**Independent Examiner's Report to the Trustees of
Morley Elderly Action**

Independent examiner's report to the trustees of Morley Elderly Action

I report to the charity trustees on my examination of the accounts of Morley Elderly Action (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A R Effendi

KJA Kilner Johnson Ltd
Network House
Stubs Beck Lane
Cleckheaton
BD19 4TT

Date:

Morley Elderly Action

Statement of Financial Activities for the Year Ended 31 March 2023

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,587	-	26,587	36,166
Charitable activities					
Charitable		135,428	24,012	159,440	160,806
Other trading activities	2	104	-	104	104
Investment income	3	1,151	-	1,151	1,060
Total		<u>163,270</u>	<u>24,012</u>	<u>187,282</u>	<u>198,136</u>
EXPENDITURE ON					
Raising funds	4	570	-	570	-
Charitable activities					
Charitable		<u>178,434</u>	<u>26,322</u>	<u>204,756</u>	<u>161,481</u>
Total		<u>179,004</u>	<u>26,322</u>	<u>205,326</u>	<u>161,481</u>
Net gains/(losses) on investments		<u>(1,759)</u>	<u>(1)</u>	<u>(1,760)</u>	<u>1,229</u>
NET INCOME/(EXPENDITURE)		<u>(17,493)</u>	<u>(2,311)</u>	<u>(19,804)</u>	<u>37,884</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>371,568</u>	<u>107,682</u>	<u>479,250</u>	<u>441,366</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>354,075</u></u>	<u><u>105,371</u></u>	<u><u>459,446</u></u>	<u><u>479,250</u></u>

The notes form part of these financial statements

Morley Elderly Action

Balance Sheet 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	128,591	100,406	228,997	233,861
CURRENT ASSETS					
Investments	9	23,004	-	23,004	24,763
Cash at bank and in hand		208,402	4,966	213,368	223,768
		<u>231,406</u>	<u>4,966</u>	<u>236,372</u>	<u>248,531</u>
CREDITORS					
Amounts falling due within one year	10	(5,922)	(1)	(5,923)	(3,142)
NET CURRENT ASSETS		<u>225,484</u>	<u>4,965</u>	<u>230,449</u>	<u>245,389</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>354,075</u>	<u>105,371</u>	<u>459,446</u>	<u>479,250</u>
NET ASSETS		<u>354,075</u>	<u>105,371</u>	<u>459,446</u>	<u>479,250</u>
FUNDS	11				
Unrestricted funds				354,075	371,568
Restricted funds				105,371	107,682
TOTAL FUNDS				<u>459,446</u>	<u>479,250</u>

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

.....
S Twohey - Trustee

The notes form part of these financial statements

Morley Elderly Action

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- 1% straight line
Fixtures and fittings	- 15% reducing balance
Computer equipment	- 33% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Other trading activities	104	104
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Investments	1,151	1,034
Interest receivable	-	26
	<u> </u>	<u> </u>
	1,151	1,060
	<u> </u>	<u> </u>

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	570	-
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	84,818	90,668
Social security costs	2,960	3,865
Other pension costs	4,414	4,549
	<u> </u>	<u> </u>
	92,192	99,082
	<u> </u>	<u> </u>

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

	2023	2022
Employees	5	6
	<u> </u>	<u> </u>

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

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	36,166	-	36,166
Charitable activities			
Charitable	144,384	16,422	160,806
Other trading activities	104	-	104
Investment income	1,060	-	1,060
Total	<u>181,714</u>	<u>16,422</u>	<u>198,136</u>
EXPENDITURE ON			
Charitable activities			
Charitable	<u>142,749</u>	<u>18,732</u>	<u>161,481</u>
Net gains on investments	<u>1,229</u>	<u>-</u>	<u>1,229</u>
NET INCOME/(EXPENDITURE)	40,194	(2,310)	37,884
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>331,374</u>	<u>109,992</u>	<u>441,366</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>371,568</u></u>	<u><u>107,682</u></u>	<u><u>479,250</u></u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>231,029</u>	<u>7,897</u>	<u>18,557</u>	<u>257,483</u>
DEPRECIATION				
At 1 April 2022	6,693	4,543	12,386	23,622
Charge for year	<u>2,310</u>	<u>517</u>	<u>2,037</u>	<u>4,864</u>
At 31 March 2023	<u>9,003</u>	<u>5,060</u>	<u>14,423</u>	<u>28,486</u>
NET BOOK VALUE				
At 31 March 2023	<u>222,026</u>	<u>2,837</u>	<u>4,134</u>	<u>228,997</u>
At 31 March 2022	<u><u>224,336</u></u>	<u><u>3,354</u></u>	<u><u>6,171</u></u>	<u><u>233,861</u></u>

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Listed investments	23,004	24,763

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	4,195	-
Social security and other taxes	468	1,942
Accruals and deferred income	1,260	1,200
	<u>5,923</u>	<u>3,142</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	371,568	(17,493)	354,075
Restricted funds			
Furniture	1,866	-	1,866
Property Acquisition Grants	100,850	(2,311)	98,539
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>107,682</u>	<u>(2,311)</u>	<u>105,371</u>
TOTAL FUNDS	<u>479,250</u>	<u>(19,804)</u>	<u>459,446</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	163,270	(179,004)	(1,759)	(17,493)
Restricted funds				
Gardening	24,012	(24,012)	-	-
Property Acquisition Grants	-	(2,310)	(1)	(2,311)
	<u>24,012</u>	<u>(26,322)</u>	<u>(1)</u>	<u>(2,311)</u>
TOTAL FUNDS	<u>187,282</u>	<u>(205,326)</u>	<u>(1,760)</u>	<u>(19,804)</u>

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	331,374	40,194	371,568
Restricted funds			
Furniture	1,866	-	1,866
Property Acquisition Grants	103,160	(2,310)	100,850
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>109,992</u>	<u>(2,310)</u>	<u>107,682</u>
TOTAL FUNDS	<u>441,366</u>	<u>37,884</u>	<u>479,250</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	181,714	(142,749)	1,229	40,194
Restricted funds				
Gardening	16,422	(16,422)	-	-
Property Acquisition Grants	-	(2,310)	-	(2,310)
	<u>16,422</u>	<u>(18,732)</u>	<u>-</u>	<u>(2,310)</u>
TOTAL FUNDS	<u>198,136</u>	<u>(161,481)</u>	<u>1,229</u>	<u>37,884</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Morley Elderly Action

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	24,666	11,166
Legacies	1,921	25,000
	26,587	36,166
Other trading activities		
Other trading activities	104	104
Investment income		
Investments	1,151	1,034
Interest receivable	-	26
	1,151	1,060
Charitable activities		
Leeds City Council	151,664	155,686
Grants	7,776	5,120
	159,440	160,806
Total incoming resources	187,282	198,136
EXPENDITURE		
Charitable activities		
Wages	84,818	90,668
Social security	2,960	3,865
Pensions	4,414	4,549
Rates and water	1,825	1,840
Insurance	1,693	1,996
Light and heat	2,174	3,034
Telephone	1,770	1,694
Postage and stationery	7,025	6,585
Advertising	90	70
Sundries	6,449	5,206
Waste disposal	1,289	1,160
Computer costs	1,510	1,431
Travel & volunteer expenses	3,899	1,107
Training & subscriptions	199	179
Event costs	6,817	5,231
Gardening	24,012	16,422
Depreciation	4,864	4,878
	155,808	149,915
Support costs		
Management		
Repairs & renewals	45,708	9,726

This page does not form part of the statutory financial statements

Morley Elderly Action

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	2023	2022
	£	£
Management		
Finance		
Bank charges	696	178
Governance costs		
Accountancy and legal fees	3,114	1,662
Total resources expended	<u>205,326</u>	<u>161,481</u>
Net (expenditure)/income before gains and losses	(18,044)	36,655
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(1,760)</u>	<u>1,229</u>
Net (expenditure)/income	<u><u>(19,804)</u></u>	<u><u>37,884</u></u>

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Morley Elderly Action**

KJA Kilner Johnson Ltd
Network House
Stubs Beck Lane
Cleckheaton
BD19 4TT

Morley Elderly Action

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Morley Elderly Action

Reference and Administrative Details for the Year Ended 31 March 2022

TRUSTEES	Cllr T Leadley Chair M Sidgwick Secretary C Cooper Cllr J Elliott (resigned 31.3.22) S Varley (deceased 30.11.21) A Lynch S Twohey Treasurer M Hamilton (appointed 31.12.21) I Ledger (appointed 31.12.21)
PRINCIPAL ADDRESS	Wesley House 32 Wesley Street Morley Leeds West Yorkshire LS27 9ED
REGISTERED CHARITY NUMBER	1048838
INDEPENDENT EXAMINER	KJA Kilner Johnson Ltd Network House Stubs Beck Lane Cleckheaton BD19 4TT
PROJECT MANAGER	Carole Law
BANKERS	Virgin Money 1 The Penny Hill Centre Church Street Hunslet Leeds LS10 2AP Lloyds TSB 75 Commercial Street Batley West Yorkshire WF17 5EQ

Morley Elderly Action
Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Morley Elderly Action was formed as a charity no. 1048838 in 1995 under the original title of Greater Morley Community Care Project and subsequently registered a name change to Morley Elderly Action in 1998. We were established to promote the relief of the elderly within the Greater Morley district of Leeds (the area of benefit) in any manner deemed by law to be charitable. Our Mission Statement is 'To assist the over 60s to live independently at home' and we achieve this by a wide range of services including: Advocacy, Community Tea Rooms, Craft Group, Games/quizzes, Gardening, General Help and Advice, Home Visits, Lunch Clubs, a Memory Café for Dementia Clients, a Men's group, Newsletters, Sign Posting, Town Hall Coffee Mornings, Trades Lists, access once a month to a solicitor for free ½ hour legal advice, access to a benefits advisor and a once a year courtesy call to all members.

Morley Elderly Action is a member of the Leeds Older People's Forum and operates under a Neighbourhood Network Service Contract with Leeds City Council's Adult Social Care.

We are an associate member of Voluntary Action Leeds and Advocacy Network Leeds and we work in partnership with Schools, the Police and the Fire Service and with other faith, statutory and voluntary organisations to achieve our objectives.

We have 1,297 members, who pay £6.00 per year, and who receive newsletters and a trades list but we also serve the general public (the over 60s of Greater Morley) so that services are not restricted to members alone. Our services are delivered by 4 full time staff and 55 Volunteers who on an annual basis (prior to Covid 19 outbreak) contribute over 10,000 hours of voluntary input.

In undertaking the above noted activities, the trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Morley Elderly Action continues to expand its range of activities and services. Figures for 31 March 2022:

No. of members/service users	1,287
No. of volunteers	55
Volunteer hours contributed per year	Normally over 10,000 (n/a in 2021-22 due to Covid 19)
Households benefitting with a garden service (1)	324
Total recorded services (2)	8,247 (reduced due to Covid 19)

Notes:

(1) Including other wards

(2) Includes Newsletters and Trades Lists

FINANCIAL REVIEW

In 2011 Leeds City Council finally completed the first Neighbourhood Networks Support for Older People Contract. A new five year Contract started on 1st September 2018 with the possibility of a further five years added on by the council.

The reserves policy is to have a reserve of 12 months costs, represented by a sum invested of approximately £25,000 and to keep a minimum of £50,000 in the general account. A budget has also been put into place by the management committee of £10,000 to maintain the upkeep of the building. The fall-out from the global credit crunch has adversely affected the investment portion of our reserve portfolio although this will eventually bounce back.

Morley Elderly Action

**Report of the Trustees
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management Committee Trustees are elected at the Annual General Meeting and/or if mid-term co-opted to bring in specialist skills or knowledge and confirmed in post at the next AGM.

The Committee shall consist of not more than 8 members elected by the membership at each Annual General Meeting, and representatives nominated by various statutory bodies. In addition the Committee so formed can co-opt not more than 2 additional members.

The Management Committee meets 10 times a year and in addition holds an Annual General Meeting. Input is taken into account from stakeholders, volunteers, members and service users and in addition we hold sub-group meetings and carry out annual satisfaction surveys.

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

.....
S Twohey - Trustee

**Independent Examiner's Report to the Trustees of
Morley Elderly Action**

Independent examiner's report to the trustees of Morley Elderly Action

I report to the charity trustees on my examination of the accounts of Morley Elderly Action (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A R Effendi
KJA Kilner Johnson Ltd
Network House
Stubs Beck Lane
Cleckheaton
BD19 4TT

Date:

Morley Elderly Action

Statement of Financial Activities for the Year Ended 31 March 2022

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies		36,165	-	36,165	10,207
Charitable activities					
Charitable		144,384	16,422	160,806	194,784
Other trading activities	2	104	-	104	953
Investment income	3	1,060	-	1,060	889
Total		181,713	16,422	198,135	206,833
EXPENDITURE ON					
Charitable activities					
Charitable		142,749	18,732	161,481	168,003
Net gains on investments		1,230	-	1,230	3,736
NET INCOME/(EXPENDITURE)		40,194	(2,310)	37,884	42,566
RECONCILIATION OF FUNDS					
Total funds brought forward		331,374	109,992	441,366	398,800
TOTAL FUNDS CARRIED FORWARD		371,568	107,682	479,250	441,366

The notes form part of these financial statements

Morley Elderly Action

Balance Sheet 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	131,145	102,716	233,861	235,611
CURRENT ASSETS					
Investments	8	24,763	-	24,763	23,533
Cash at bank and in hand		218,802	4,966	223,768	187,915
		<u>243,565</u>	<u>4,966</u>	<u>248,531</u>	<u>211,448</u>
CREDITORS					
Amounts falling due within one year	9	(3,142)	-	(3,142)	(5,693)
NET CURRENT ASSETS		<u>240,423</u>	<u>4,966</u>	<u>245,389</u>	<u>205,755</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>371,568</u>	<u>107,682</u>	<u>479,250</u>	<u>441,366</u>
NET ASSETS		<u>371,568</u>	<u>107,682</u>	<u>479,250</u>	<u>441,366</u>
FUNDS	10				
Unrestricted funds				371,568	331,374
Restricted funds				<u>107,682</u>	<u>109,992</u>
TOTAL FUNDS				<u>479,250</u>	<u>441,366</u>

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

.....
S Twohey - Trustee

The notes form part of these financial statements

Morley Elderly Action

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 15% reducing balance
Computer equipment	- 33% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Other trading activities	104	953

3. INVESTMENT INCOME

	2022	2021
	£	£
Investments	1,034	889
Interest receivable - trading	26	-
	1,060	889

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	90,668	94,733
Social security costs	3,865	3,940
Other pension costs	4,549	1,783
	99,082	100,456

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

	2022	2021
Employees	-	4

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,955	252	10,207
Charitable activities			
Charitable	139,817	54,967	194,784
Other trading activities	953	-	953
Investment income	889	-	889
Total	151,614	55,219	206,833

EXPENDITURE ON

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Charitable	112,472	55,531	168,003
Net gains on investments	3,736	-	3,736
NET INCOME/(EXPENDITURE)	42,878	(312)	42,566

RECONCILIATION OF FUNDS

Total funds brought forward	288,496	110,304	398,800
TOTAL FUNDS CARRIED FORWARD	331,374	109,992	441,366

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	231,029	7,317	16,008	254,354
Additions	-	580	2,549	3,129
At 31 March 2022	231,029	7,897	18,557	257,483
DEPRECIATION				
At 1 April 2021	4,382	4,036	10,325	18,743
Charge for year	2,311	507	2,061	4,879
At 31 March 2022	6,693	4,543	12,386	23,622
NET BOOK VALUE				
At 31 March 2022	224,336	3,354	6,171	233,861
At 31 March 2021	226,647	3,281	5,683	235,611

8. CURRENT ASSET INVESTMENTS

	2022 £	2021 £
Listed investments	24,763	23,533

Morley Elderly Action

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	-	216
Social security and other taxes	1,942	3,790
Other creditors	-	144
Accruals and deferred income	1,200	1,543
	<u>3,142</u>	<u>5,693</u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	331,374	40,194	371,568
Restricted funds			
Furniture	1,866	-	1,866
Property Acquisition Grants	103,160	(2,310)	100,850
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>109,992</u>	<u>(2,310)</u>	<u>107,682</u>
TOTAL FUNDS	<u>441,366</u>	<u>37,884</u>	<u>479,250</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	181,713	(142,749)	1,230	40,194
Restricted funds				
Gardening	16,422	(16,422)	-	-
Property Acquisition Grants	-	(2,310)	-	(2,310)
	<u>16,422</u>	<u>(18,732)</u>	<u>-</u>	<u>(2,310)</u>
TOTAL FUNDS	<u>198,135</u>	<u>(161,481)</u>	<u>1,230</u>	<u>37,884</u>

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	288,496	42,878	331,374
Restricted funds			
Furniture	2,178	(312)	1,866
Property Acquisition Grants	103,160	-	103,160
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	<u>110,304</u>	<u>(312)</u>	<u>109,992</u>
TOTAL FUNDS	<u>398,800</u>	<u>42,566</u>	<u>441,366</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	151,614	(112,472)	3,736	42,878
Restricted funds				
Gardening	55,219	(55,219)	-	-
Furniture	-	(312)	-	(312)
	<u>55,219</u>	<u>(55,531)</u>	<u>-</u>	<u>(312)</u>
TOTAL FUNDS	<u>206,833</u>	<u>(168,003)</u>	<u>3,736</u>	<u>42,566</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Morley Elderly Action

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,165	10,207
Legacies	25,000	-
	36,165	10,207
Other trading activities		
Other trading activities	104	953
Investment income		
Investments	1,034	889
Interest receivable - trading	26	-
	1,060	889
Charitable activities		
Leeds City Council	155,686	139,817
Grants	5,120	54,967
	160,806	194,784
Total incoming resources	198,135	206,833
EXPENDITURE		
Charitable activities		
Wages	90,668	94,733
Social security	3,865	3,940
Pensions	4,549	1,783
Rates and water	1,840	1,835
Insurance	1,996	2,284
Light and heat	3,034	3,730
Telephone	1,694	1,844
Postage and stationery	6,585	6,002
Advertising	70	140
Sundries	5,206	5,190
Waste disposal	1,160	882
Computer costs	1,431	1,441
Travel & volunteer expenses	1,107	2,230
Training & subscriptions	179	158
Event costs	5,231	3,517
Gardening	16,422	15,806
Depreciation	4,878	5,688
	149,915	151,203
Support costs		
Management		
Repairs & renewals	9,726	14,832

This page does not form part of the statutory financial statements

Morley Elderly Action

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	2022	2021
	£	£
Management		
Finance		
Bank charges	178	-
Governance costs		
Accountancy and legal fees	1,662	1,968
Total resources expended	161,481	168,003
Net income before gains and losses	36,654	38,830
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	1,230	3,736
Net income	37,884	42,566

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Morley Elderly Action**

KJA Kilner Johnson Ltd
Network House
West 26
Stubs Beck Lane
Cleckheaton
West Yorkshire
BD19 4TT

Morley Elderly Action

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Morley Elderly Action

Reference and Administrative Details for the Year Ended 31 March 2021

TRUSTEES	S Varley Chair M Sidgwick Secretary C Cooper Cllr J Elliott Cllr T Leadley A Lynch S Twohey Treasurer
PRINCIPAL ADDRESS	Wesley House 32 Wesley Street Morley Leeds West Yorkshire LS27 9ED
REGISTERED CHARITY NUMBER	1048838
INDEPENDENT EXAMINER	KJA Kilner Johnson Ltd Network House West 26 Stubs Beck Lane Cleckheaton West Yorkshire BD19 4TT
PROJECT MANAGER	Carole Law
BANKERS	Virgin Money 1 The Penny Hill Centre Church Street Hunslet Leeds LS10 2AP Lloyds TSB 75 Commercial Street Batley West Yorkshire WF17 5EQ

Morley Elderly Action
Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Morley Elderly Action was formed as a charity no. 1048838 in 1995 under the original title of Greater Morley Community Care Project and subsequently registered a name change to Morley Elderly Action in 1998. We were established to promote the relief of the elderly within the Greater Morley district of Leeds (the area of benefit) in any manner deemed by law to be charitable. Our Mission Statement is 'To assist the over 60s to live independently at home' and we achieve this by a wide range of services including: Advocacy, Community Tea Rooms, Craft Group, Games/quizzes, Gardening, General Help and Advice, Home Visits, Lunch Clubs, a Memory Café for Dementia Clients, a Men's group, Newsletters, Sign Posting, Town Hall Coffee Mornings, Trades Lists, access once a month to a solicitor for free ½ hour legal advice, access to a benefits advisor and a once a year courtesy call to all members.

Morley Elderly Action is a member of the Leeds Older People's Forum and operates under a Neighbourhood Network Service Contract with Leeds City Council's Adult Social Care.

We are an associate member of Voluntary Action Leeds and Advocacy Network Leeds and we work in partnership with Schools, the Police and the Fire Service and with other faith, statutory and voluntary organisations to achieve our objectives.

We have 1,595 members, who pay £6.00 per year, and who receive newsletters and a trades list but we also serve the general public (the over 60s of Greater Morley) so that services are not restricted to members alone. Our services are delivered by 4 full time staff and 55 Volunteers who on an annual basis (prior to Covid 19 outbreak) contribute over 10,000 hours of voluntary input.

In undertaking the above noted activities, the trustees have had due regard to the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

Morley Elderly Action continues to expand its range of activities and services. Figures for 31 March 2020:

No. of members/service users	1,595
No. of volunteers	55
Volunteer hours contributed per year	Normally over 10,000 (n/a in 2020-21 due to Covid 19)
Households benefitting with a garden service (1)	348
Total recorded services (2)	15,300

Notes:

(1) Including other wards

(2) Includes Newsletters and Trades Lists

FINANCIAL REVIEW

In 2011 Leeds City Council finally completed the first Neighbourhood Networks Support for Older People Contract. A new five year Contract started on 1st September 2018 with the possibility of a further five years added on by the council.

The reserves policy is to have a reserve of 12 months costs, represented by a sum invested of approximately £25,000 and to keep a minimum of £50,000 in the general account. A budget has also been put into place by the management committee of £10,000 to maintain the upkeep of the building. The fall-out from the global credit crunch has adversely affected the investment portion of our reserve portfolio although this will eventually bounce back.

Morley Elderly Action

Report of the Trustees for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management Committee Trustees are elected at the Annual General Meeting and/or if mid-term co-opted to bring in specialist skills or knowledge and confirmed in post at the next AGM.

The Committee shall consist of not more than 8 members elected by the membership at each Annual General Meeting, and representatives nominated by various statutory bodies. In addition the Committee so formed can co-opt not more than 2 additional members.

The Management Committee meets 10 times a year and in addition holds an Annual General Meeting. Input is taken into account from stakeholders, volunteers, members and service users and in addition we hold sub-group meetings and carry out annual satisfaction surveys.

Approved by order of the board of trustees on 3 August 2021 and signed on its behalf by:

S Twohey - Trustee

Independent Examiner's Report to the Trustees of Morley Elderly Action

Independent examiner's report to the trustees of Morley Elderly Action

I report to the charity trustees on my examination of the accounts of Morley Elderly Action (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A R Effendi
KJA Kilner Johnson Ltd
Network House
West 26
Stubs Beck Lane
Cleckheaton
West Yorkshire
BD19 4TT

3 August 2021

Morley Elderly Action

Statement of Financial Activities for the Year Ended 31 March 2021

		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,955	252	10,207	19,093
Charitable activities					
Charitable		139,817	54,967	194,784	156,200
Other trading activities	2	953	-	953	2,873
Investment income	3	889	-	889	8,349
Total		151,614	55,219	206,833	186,515
EXPENDITURE ON					
Charitable activities					
Charitable		112,472	55,531	168,003	145,096
Net gains/(losses) on investments		3,736	-	3,736	(4,702)
NET INCOME/(EXPENDITURE)		42,878	(312)	42,566	36,717
RECONCILIATION OF FUNDS					
Total funds brought forward		288,496	110,304	398,800	362,083
TOTAL FUNDS CARRIED FORWARD		331,374	109,992	441,366	398,800

The notes form part of these financial statements

Morley Elderly Action

Balance Sheet 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	130,585	105,026	235,611	215,875
CURRENT ASSETS					
Debtors	8	-	-	-	14,000
Investments	9	23,533	-	23,533	19,797
Cash at bank and in hand		182,949	4,966	187,915	154,089
		<u>206,482</u>	<u>4,966</u>	<u>211,448</u>	<u>187,886</u>
CREDITORS					
Amounts falling due within one year	10	(5,693)	-	(5,693)	(4,961)
NET CURRENT ASSETS		<u>200,789</u>	<u>4,966</u>	<u>205,755</u>	<u>182,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>331,374</u>	<u>109,992</u>	<u>441,366</u>	<u>398,800</u>
NET ASSETS		<u>331,374</u>	<u>109,992</u>	<u>441,366</u>	<u>398,800</u>
FUNDS	11				
Unrestricted funds				331,374	288,496
Restricted funds				109,992	110,304
TOTAL FUNDS				<u>441,366</u>	<u>398,800</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 August 2021 and were signed on its behalf by:

S Twohey - Trustee

The notes form part of these financial statements

Morley Elderly Action

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Other trading activities	953	2,873

3. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	-	7,088
Investments	889	1,261
	889	8,349

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	94,733	82,863
Social security costs	3,940	3,383
Other pension costs	1,783	1,537
	100,456	87,783

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

	2021	2020
Employees	4	4

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,733	360	19,093
Charitable activities			
Charitable	121,448	34,752	156,200
Other trading activities	2,873	-	2,873
Investment income	8,349	-	8,349
Total	151,403	35,112	186,515

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable	110,682	34,414	145,096
Net gains/(losses) on investments	(4,702)	-	(4,702)
NET INCOME	36,019	698	36,717
RECONCILIATION OF FUNDS			
Total funds brought forward	252,477	109,606	362,083
TOTAL FUNDS CARRIED FORWARD	288,496	110,304	398,800

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	207,181	7,057	14,692	228,930
Additions	23,848	260	1,316	25,424
At 31 March 2021	231,029	7,317	16,008	254,354
DEPRECIATION				
At 1 April 2020	2,072	3,457	7,526	13,055
Charge for year	2,310	579	2,799	5,688
At 31 March 2021	4,382	4,036	10,325	18,743
NET BOOK VALUE				
At 31 March 2021	226,647	3,281	5,683	235,611
At 31 March 2020	205,109	3,600	7,166	215,875

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	-	14,000

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

9. CURRENT ASSET INVESTMENTS

	2021 £	2020 £
Listed investments	23,533	19,797

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	217	215
Social security and other taxes	3,790	3,258
Other creditors	144	-
Accruals and deferred income	1,542	1,488
	5,693	4,961

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	288,496	42,878	331,374
Restricted funds			
Furniture	2,178	(312)	1,866
Property Acquisition Grants	103,160	-	103,160
Winter Fund	3,114	-	3,114
Winter Warmth	1,852	-	1,852
	110,304	(312)	109,992
TOTAL FUNDS	398,800	42,566	441,366

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	151,614	(112,472)	3,736	42,878
Restricted funds				
Gardening	55,219	(55,219)	-	-
Furniture	-	(312)	-	(312)
	55,219	(55,531)	-	(312)
TOTAL FUNDS	206,833	(168,003)	3,736	42,566

Morley Elderly Action

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	252,477	36,019	288,496
Restricted funds			
Furniture	2,546	(368)	2,178
Property Acquisition Grants	103,160	-	103,160
Winter Fund	3,900	(786)	3,114
Winter Warmth	-	1,852	1,852
	<u>109,606</u>	<u>698</u>	<u>110,304</u>
TOTAL FUNDS	<u>362,083</u>	<u>36,717</u>	<u>398,800</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	151,403	(110,682)	(4,702)	36,019
Restricted funds				
Gardening	33,260	(33,260)	-	-
Furniture	-	(368)	-	(368)
Winter Fund	-	(786)	-	(786)
Winter Warmth	1,852	-	-	1,852
	<u>35,112</u>	<u>(34,414)</u>	<u>-</u>	<u>698</u>
TOTAL FUNDS	<u>186,515</u>	<u>(145,096)</u>	<u>(4,702)</u>	<u>36,717</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Morley Elderly Action

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10,207	19,093
Other trading activities		
Other trading activities	953	2,873
Investment income		
Rents received	-	7,088
Investments	889	1,261
	889	8,349
Charitable activities		
Leeds City Council	139,817	121,448
Grants	54,967	34,752
	194,784	156,200
Total incoming resources	206,833	186,515
EXPENDITURE		
Charitable activities		
Wages	94,733	82,863
Social security	3,940	3,383
Pensions	1,783	1,537
Rates and water	1,835	1,793
Insurance	2,284	1,550
Light and heat	3,730	4,030
Telephone	1,844	1,661
Postage and stationery	6,002	8,010
Advertising	140	-
Sundries	5,190	1,530
Waste disposal	882	1,086
Computer costs	1,441	1,199
Travel & volunteer expenses	2,230	1,854
Training & subscriptions	158	379
Travel club & activities cost	-	122
Event costs	3,517	4,649
Gardening	15,806	16,647
Depreciation	5,688	4,994
Loss on disposal of assets	-	944
PAYE interest	-	4
	151,203	138,235
Support costs		
Management		
Repairs & renewals	14,832	4,521

This page does not form part of the statutory financial statements

Morley Elderly Action

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2021**

	2021 £	2020 £
Management		
Governance costs		
Accountancy and legal fees	1,968	2,340
Total resources expended	168,003	145,096
Net income before gains and losses	38,830	41,419
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	3,736	(4,702)
Net income	42,566	36,717

This page does not form part of the statutory financial statements