

**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**

<b>TRUSTEES</b>	S Varley Chair M Sidgwick Secretary C Cooper Cllr J Elliott Cllr T Leadley A Lynch S Twohey Treasurer
<b>PRINCIPAL ADDRESS</b>	Wesley House 32 Wesley Street Morley Leeds West Yorkshire LS27 9ED
<b>REGISTERED CHARITY NUMBER</b>	1048838
<b>INDEPENDENT EXAMINER</b>	KJA Kilner Johnson Ltd Network House West 26 Stubs Beck Lane Cleckheaton West Yorkshire BD19 4TT
<b>PROJECT MANAGER</b>	Carole Law
<b>BANKERS</b>	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				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		9,955	252	10,207	19,093
<b>Charitable activities</b>					
Charitable		139,817	54,967	194,784	156,200
Other trading activities	2	953	-	953	2,873
Investment income	3	889	-	889	8,349
<b>Total</b>		<u>151,614</u>	<u>55,219</u>	<u>206,833</u>	<u>186,515</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		112,472	55,531	168,003	145,096
Net gains/(losses) on investments		<u>3,736</u>	<u>-</u>	<u>3,736</u>	<u>(4,702)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>42,878</u>	<u>(312)</u>	<u>42,566</u>	<u>36,717</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>288,496</u>	<u>110,304</u>	<u>398,800</u>	<u>362,083</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>331,374</u></u>	<u><u>109,992</u></u>	<u><u>441,366</u></u>	<u><u>398,800</u></u>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	7	130,585	105,026	235,611	215,875
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(5,693)	-	(5,693)	(4,961)
<b>NET CURRENT ASSETS</b>		<u>200,789</u>	<u>4,966</u>	<u>205,755</u>	<u>182,925</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>331,374</u>	<u>109,992</u>	<u>441,366</u>	<u>398,800</u>
<b>NET ASSETS</b>		<u>331,374</u>	<u>109,992</u>	<u>441,366</u>	<u>398,800</u>
<b>FUNDS</b>	11				
Unrestricted funds				331,374	288,496
Restricted funds				109,992	110,304
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	18,733	360	19,093
<b>Charitable activities</b>			
Charitable	121,448	34,752	156,200
Other trading activities	2,873	-	2,873
Investment income	8,349	-	8,349
<b>Total</b>	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 £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	110,682	34,414	145,096
Net gains/(losses) on investments	(4,702)	-	(4,702)
<b>NET INCOME</b>	36,019	698	36,717

### RECONCILIATION OF FUNDS

<b>Total funds brought forward</b>	252,477	109,606	362,083
<b>TOTAL FUNDS CARRIED FORWARD</b>	288,496	110,304	398,800

### 7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>			
General fund	288,496	42,878	331,374
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>				
General fund	151,614	(112,472)	3,736	42,878
<b>Restricted funds</b>				
Gardening	55,219	(55,219)	-	-
Furniture	-	(312)	-	(312)
	55,219	(55,531)	-	(312)
<b>TOTAL FUNDS</b>	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 £
<b>Unrestricted funds</b>			
General fund	252,477	36,019	288,496
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>362,083</u></u>	<u><u>36,717</u></u>	<u><u>398,800</u></u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	151,403	(110,682)	(4,702)	36,019
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u><u>186,515</u></u>	<u><u>(145,096)</u></u>	<u><u>(4,702)</u></u>	<u><u>36,717</u></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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10,207	19,093
<b>Other trading activities</b>		
Other trading activities	953	2,873
<b>Investment income</b>		
Rents received	-	7,088
Investments	889	1,261
	<hr/>	<hr/>
	889	8,349
<b>Charitable activities</b>		
Leeds City Council	139,817	121,448
Grants	54,967	34,752
	<hr/>	<hr/>
	194,784	156,200
<b>Total incoming resources</b>	<hr/>	<hr/>
	206,833	186,515
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/>	<hr/>
	151,203	138,235
<b>Support costs</b>		
<b>Management</b>		
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**

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

This page does not form part of the statutory financial statements