

**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		<u>181,713</u>	<u>16,422</u>	<u>198,135</u>	<u>206,833</u>
EXPENDITURE ON					
Charitable activities					
Charitable		142,749	18,732	161,481	168,003
Net gains on investments		<u>1,230</u>	<u>-</u>	<u>1,230</u>	<u>3,736</u>
NET INCOME/(EXPENDITURE)		<u>40,194</u>	<u>(2,310)</u>	<u>37,884</u>	<u>42,566</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		331,374	109,992	441,366	398,800
TOTAL FUNDS CARRIED FORWARD		<u><u>371,568</u></u>	<u><u>107,682</u></u>	<u><u>479,250</u></u>	<u><u>441,366</u></u>

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	-
	<hr/> 36,165	<hr/> 10,207
Other trading activities		
Other trading activities	104	953
Investment income		
Investments	1,034	889
Interest receivable - trading	26	-
	<hr/> 1,060	<hr/> 889
Charitable activities		
Leeds City Council	155,686	139,817
Grants	5,120	54,967
	<hr/> 160,806	<hr/> 194,784
Total incoming resources	<hr/> 198,135	<hr/> 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
	<hr/> 149,915	<hr/> 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