

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

## **Morley Elderly Action**

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## **Morley Elderly Action**

### **Reference and Administrative Details for the Year Ended 31 March 2023**

<b>TRUSTEES</b>	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)
<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 Stubs Beck Lane Cleckheaton 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 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				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		26,587	-	26,587	36,166
<b>Charitable activities</b>					
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
<b>Total</b>		<u>163,270</u>	<u>24,012</u>	<u>187,282</u>	<u>198,136</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	570	-	570	-
<b>Charitable activities</b>					
Charitable		<u>178,434</u>	<u>26,322</u>	<u>204,756</u>	<u>161,481</u>
<b>Total</b>		<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>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(17,493)</u>	<u>(2,311)</u>	<u>(19,804)</u>	<u>37,884</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>371,568</u>	<u>107,682</u>	<u>479,250</u>	<u>441,366</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	8	128,591	100,406	228,997	233,861
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(5,922)	(1)	(5,923)	(3,142)
<b>NET CURRENT ASSETS</b>		<u>225,484</u>	<u>4,965</u>	<u>230,449</u>	<u>245,389</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>354,075</u>	<u>105,371</u>	<u>459,446</u>	<u>479,250</u>
<b>NET ASSETS</b>		<u>354,075</u>	<u>105,371</u>	<u>459,446</u>	<u>479,250</u>
<b>FUNDS</b>	11				
Unrestricted funds				354,075	371,568
Restricted funds				105,371	107,682
<b>TOTAL FUNDS</b>				<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>104</u>	<u>104</u>

### 3. INVESTMENT INCOME

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

### 4. RAISING FUNDS

#### Raising donations and legacies

	2023	2022
	£	£
Support costs	570	-
	<u>570</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>92,192</u>	<u>99,082</u>

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

	2023	2022
Employees	5	6
	<u>5</u>	<u>6</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	36,166	-	36,166
<b>Charitable activities</b>			
Charitable	144,384	16,422	160,806
Other trading activities	104	-	104
Investment income	1,060	-	1,060
<b>Total</b>	<u>181,714</u>	<u>16,422</u>	<u>198,136</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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>
<b>NET INCOME/(EXPENDITURE)</b>	40,194	(2,310)	37,884
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	331,374	109,992	441,366
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>371,568</u>	<u>107,682</u>	<u>479,250</u>

### 8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>231,029</u>	<u>7,897</u>	<u>18,557</u>	<u>257,483</u>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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>224,336</u>	<u>3,354</u>	<u>6,171</u>	<u>233,861</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
	5,923	3,142

### 11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	371,568	(17,493)	354,075
<b>Restricted funds</b>			
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
	107,682	(2,311)	105,371
<b>TOTAL FUNDS</b>	479,250	(19,804)	459,446

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	163,270	(179,004)	(1,759)	(17,493)
<b>Restricted funds</b>				
Gardening	24,012	(24,012)	-	-
Property Acquisition Grants	-	(2,310)	(1)	(2,311)
	24,012	(26,322)	(1)	(2,311)
<b>TOTAL FUNDS</b>	187,282	(205,326)	(1,760)	(19,804)

# 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 £
<b>Unrestricted funds</b>			
General fund	331,374	40,194	371,568
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	181,714	(142,749)	1,229	40,194
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	24,666	11,166
Legacies	1,921	25,000
	<hr/> 26,587	<hr/> 36,166
<b>Other trading activities</b>		
Other trading activities	104	104
<b>Investment income</b>		
Investments	1,151	1,034
Interest receivable	-	26
	<hr/> 1,151	<hr/> 1,060
<b>Charitable activities</b>		
Leeds City Council	151,664	155,686
Grants	7,776	5,120
	<hr/> 159,440	<hr/> 160,806
<b>Total incoming resources</b>	<hr/> 187,282	<hr/> 198,136
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 155,808	<hr/> 149,915
<b>Support costs</b>		
<b>Management</b>		
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**

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

This page does not form part of the statutory financial statements