

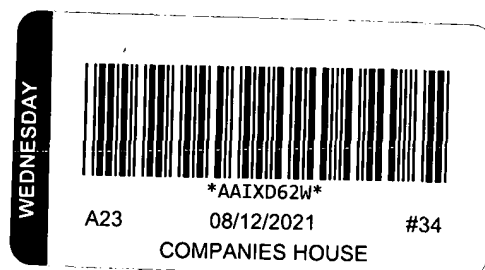
Charity number: 1086862

# **Age UK Leicester Shire and Rutland Home Help Limited**

Registered number: 03768527

## **Trustees report and financial statements**

**For the year ended 31 March 2021**



**AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**  
**(A Company Limited by Guarantee)**

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**AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES  
AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Directors</b>	G A F Smith D R Hodgen A P Donovan
<b>Company secretary</b>	N Gallagher
<b>Charity registered number</b>	1086862
<b>Company registered number</b>	03768527
<b>Registered office</b>	Lansdowne House 113 Princess Road East Leicester LE1 7LA
<b>Independent auditor</b>	Mazars LLP Chartered Accountants 6 Dominus Way Meridian Business Park Leicester LE19 1RP
<b>Bankers</b>	Barclays Bank Plc PO Box 1500 Dominus Way Meridian Business Park Leicester LE19 1RP

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report along with the financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared based on the accounting policies set out in note 2 to the financial statements and comply with the charity trust deed. The company is limited by guarantee and has no share capital. The guarantee of each member is limited to £1.

#### **Legal and administrative information**

**Charity registered with the Charity Commission 1086862**

**Incorporation**      Incorporated in England and Wales  
Company No. 03768527

#### **Trustees**

The trustees who served during the year were:

Mrs M Watts (resigned: 8 August 2020)  
Mr C Saul  
Mr S Lindley  
Mrs G Austen (resigned: 8 September 2020)  
Mrs B Freestone  
Mr B Greaves (resigned: 26 January 2021)  
Mr D R Hodgen (Director)  
Mr M Lindsey  
Mr P Richards  
Mr G F Smith (Director)  
Dr P Neville  
Dr N Vijayakumar  
Mrs L Dixon  
Mrs L Blackman-Reynolds  
Mr P Parsons  
Mrs J Sheppard

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

##### **a. Constitution**

The trustees who held office during the financial year and at the date of this report are set out on page 1.

The trustees are drawn from the trustees of the charity's controlling body, Age UK Leicester Shire and Rutland Limited. On appointment new trustees are invited to attend trustee training courses and are given a structured induction and activities along with those of the holding charity company. The finance and resources committee of Age UK Leicester Shire and Rutland Limited takes special interest in the finances of the company, and in turn, reports to the main body of trustees and the Trustee Board of the parent charity.

The statutory directors of the charity are:

Mr G F Smith – trustee  
Mr D R Hodgen – trustee  
Mr A P Donovan – executive director

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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The charity's Chief Executive, Mr A P Donovan, is responsible for the day to day operation of the company, this responsibility is delegated to Ms Roisin Connor (Homecare and Support Services Manager), who then manages the staff on behalf of the trustees and Mr Neil Gallagher (Finance Director) who manages financial and administrative functions. Remuneration for key management personnel is set by the parent charity in line with the parent charity methodology for setting pay.

The company provides cleaning and personal care services to older people in the community. The clients are assessed as having a "need" as the performance of such routine tasks would cause them pain or discomfort. Most work is privately commissioned by the client's themselves, although in some cases, relatives, social services or similar will pay for the work. Cleaners and carers in the field are managed on a team basis by Coordinators, who are in turn supervised by the Homecare Management. A respite sitting service operates through the company, providing respite care to the elderly and infirm, and thus granting periods of relief to the clients' full time carers. This work was originally commissioned by Leicestershire County Council Social Services Department, but increasingly is being commissioned by private clients. Handyman, practical services and gardening operations provide much needed support to clients providing repairs and small home improvements, along with gardening services to those clients that due to age, disability, or infirmity would not be able to complete such tasks on their own behalf.

The systems of financial control are designed to provide reasonable but not absolute assurance against material misstatements or loss. They include:

- A three-year strategy plan
- An annual budget approved by the executive committee (board of trustees) of the parent charity
- Regular monitoring of actual results against budget and forecasts
- Strict lines of delegation of authority to managers
- Segregation of staff duties

The charity raises most of its funds through charges for its services. Donations and grants are periodically received from various funding bodies, the year ending 2021 saw a significant increase in grant income in particular as a result of the various government schemes put in place to support organisations through the covid 19 pandemic.

The charity does not fundraise.

#### **b. Risk management**

All work commissioned is subject to an initial risk assessment. Nearly all appointments take place in the clients' home or garden. Before any work is undertaken, a trained senior employee visits the premises to:

- Assess the need for the services by the prospective service recipient; and
- Carry out a risk assessment of the premises for the benefit or both carer and client

No regular schedule of appointments will commence without such assessment taking place.

The major ongoing risks are operational and are identified as those that may have a significant effect on:

- Performance of the charity to deliver its services in line with primary aims and objectives
- The charity's ability to meet the high expectations of carers and clients
- The health and safety of staff and clients
- The impact of Covid 19 on demand and supply of services

The trustees, through the management, review these risks on an ongoing basis. Systems and procedures are in place to mitigate the risks identified and in some cases risks may be mitigated by insurance.

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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The following structures and procedures are in place to ensure potential risks are mitigated:

- Monthly Home Help management meetings
- Regular supervision of carers
- Mandatory training for carers
- Monthly financial reports to Home Help Management
- A clear structure of delegated authority and control
- A software rostering management system maintained by independent software specialists
- Monthly billing, debt chasing and financial procedures.
- A continuing review of key systems and procedure through internal audit arrangements
- Membership of appropriate Homecare organisations
- Regular meetings and reviews with trustees via the sub-committee structure
- Regular discussions with other Age UK brand partners providing a similar service

#### **c. Financial instruments**

The company does not actively use financial instruments as part of its financial risk management and is not exposed to credit risk or cash flow risk associated with selling on credit. The nature of its financial instruments means that they are not subject to significant price risk or liquidity risk.

#### **d. Activities for achieving objectives**

Age UK Leicester Shire & Rutland Home Help Limited is a non governmental, non religious, non political organisation established in May 1999. The memorandum and articles of association which were amended on 18 December 2016, list the main objects as:

- To promote the relief of older, sick or disadvantaged people in any manner which now or hereafter may be deemed by law to be charitable in and around Leicestershire, Rutland and adjoining counties.
- To promote other Charitable benevolent and philanthropic purposes in and around the area of benefit.

The charity provides Home Help services and undertakes routine domestic tasks for elderly persons in the area for whom such tasks would cause them pain or discomfort.

The services currently provided include:

- Domestic cleaning
- Personal care services
- Shopping
- Training
- Respite services
- Handyman scheme and practical services – simple repairs and installation of disability aids
- Gardening services
- Personal assistant services

The trustees are of the opinion that all the purposes of Age UK Leicester Shire & Rutland Home Help Limited are for the benefit of the public. The trustees consider that they have complied with their duties under section 3 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

# AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED

(A Company Limited by Guarantee)

## TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

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### Achievements and performance

#### a. Review of activities

	2019/2020	2020/2021
Hours of cleaning appts	32,317	19,809
Hours of Respite Care	3,188	1,003
Hours of Personal Care, Shopping & Other	14,636	12,870
<b>Total care Hours</b>	<b>50,141</b>	<b>33,682</b>
Average monthly clients	563	352
Average monthly carers	88	62

#### b. Financial review

During the year the charity raised £707,150 (2020: £1,114,712) through direct service provision and received £361,554 (2020: £1,450) through grants and other income. The year ending 2021 saw a significant increase in grant income in particular as a result of the various government schemes put in place to support organisations through the covid 19 pandemic.

Operational costs were £1,061,859 (2020: £1,078,326), being the direct cost of service delivery. Fund balances carried forward at 31 March 2021 were £18,435 (2020: £11,590).

Margins between what is charged and direct costs have narrowed over recent years. The introduction of and the impact of the national living wage, workplace pensions and increasing employer's national insurance payments have caused the contribution towards core costs to diminish on a per hour charged basis. In addition, the overall volume of work fell in comparison to the previous year.

#### c. Plans for the future

The Management review the annual plan of the charity in the autumn of each year and have identified the main objectives as being:

- 1) To expand the service and thus make it available in all parts of Leicester, Leicestershire and Rutland.
- 2) To make the service financially self sustaining.
- 3) To continue to support the carers by offering good rates of pay, full and appropriate training, encourage the achievement of applied qualifications and to provide a career development path for those who desire it.
- 4) To maintain a high quality, competitively priced, value for money service to the clients and funders.
- 5) To further develop the software and associated systems to improve operational efficiencies and to utilise technological advances in computing and mobile telephony to enhance communications with carers in the field and to improve appointment scheduling, monitoring and recording.
- 6) To expand the handyman, practical services and gardening operations.
- 7) To restructure and develop the internal management of the company to cater for changes in the volume and types of services offered.

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **d. Reserves policy**

It is the trustees aim to carry sufficient free reserves in the Age UK Leicester Shire and Rutland Limited Group to cover its working capital requirements. A minimum of six months costs have been targeted at group level so that should all income streams cease, the charity group would be able to pay off all debts and commitments and continue to operate whilst services were wound down. Before the Covid 19 pandemic, it was foreseen that the company would return to a near break even position, due to a re structuring of management and administration staff at the core, a review and increase in sales prices and the development of new services such as footcare. Ultimately it is planned to build up sufficient reserves to provide for six months operating costs as a standalone entity. The global Covid 19 pandemic and the resultant effect on the local economy has in the short and medium term seriously affected future planning. The current policy remains to return the Homehelp enterprise to profitability and thus to then build up reserves.

#### **e. Going concern**

The trustees review the level of reserves at the finance and resources committee on a monthly basis, through the consolidated group management accounts and the individual Home Help Company management accounts. It is recognised that to continue as a going concern, the company is reliant upon the support of the holding company. The Home Help company delivers primary purpose services on behalf of the holding company and as such the trustees of the holding company have pledged to continue to support the operations of the subsidiary entity.

#### **f. Investment policy**

The trustees have considered the way in which the company invests its funds and considers the most appropriate approach is for the funds to be held in bank accounts where the money is readily available.

#### **Trustees' responsibilities statement**

The trustees (Two of whom are also directors of Age UK Leicester Shire and Rutland Home Help Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **Disclosure of information to auditors**

In so far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware. Additionally the trustees have taken all the necessary steps that they ought to have taken as trustees in order to make themselves aware of all relevant audit information and to establish that the Charitable Company's auditors are aware of that information

This report has been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in UK and Republic of Ireland (charities SORP (FRS 102)) and in accordance with the provisions applicable to companies entitled to the small companies exemption.

#### **Auditors**

The auditors, Mazars LLP, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on

Dec 3, 2021

and signed on their behalf by:

A P Donovan

A P Donovan (Dec 3, 2021 15:28 GMT)

**A P Donovan**  
Director

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

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#### **Opinion**

We have audited the financial statements of Age UK Leicester Shire and Rutland Home Help Limited ("the charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

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

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

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

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

#### **Other information**

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

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

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

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees which includes the Strategic Report and the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report included within the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specific by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group and the parent charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

**AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF AGE UK LEICESTER  
SHIRE AND RUTLAND HOME HELP LIMITED**

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**Use of the audit report**

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

David Hoose

David Hoose (Dec 3, 2021 15:33 GMT)

David Hoose (Senior statutory auditor)

for and on behalf of

Mazars LLP  
Chartered Accountants and Statutory Auditor  
6 Dominus Way  
Meridian Business Park  
Leicester  
LE19 1RP

Date: Dec 3, 2021

**AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**  
**(A Company Limited by Guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND  
EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Charitable activities		707,150	707,150	1,114,712
Grant and other income		361,554	361,554	1,450
<b>Total income</b>		<u>1,068,704</u>	<u>1,068,704</u>	<u>1,116,162</u>
<b>Expenditure on:</b>				
Charitable activities		1,061,859	1,061,859	1,078,326
<b>Total expenditure</b>	<b>3</b>	<u>1,061,859</u>	<u>1,061,859</u>	<u>1,078,326</u>
<b>Net movement in funds</b>		6,845	6,845	37,836
<b>Reconciliation of funds:</b>				
Total funds brought forward		11,590	11,590	(26,246)
<b>Total funds carried forward</b>		<u>18,435</u>	<u>18,435</u>	<u>11,590</u>

All income and expenditure activities are derived from continuing activities.

There were no other recognised gains and losses for the year ended 31 March 2021 or year ended 31 March 2020 other than those included in the Statement of Financial Activities.

All funds are unrestricted funds for 2021 and 2020.

The notes on pages 15 to 21 form part of these financial statements.

# AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED

Registered number: 03768527

(A Company Limited by Guarantee)

## BALANCE SHEET

AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
<b>Current assets</b>					
Stocks		3,207		3,207	
Debtors	7	111,201		113,890	
Cash at bank and in hand		5,146		6,806	
		<u>119,554</u>		<u>123,903</u>	
<b>Creditors: Amounts falling due within one year</b>	8	<u>(101,119)</u>		<u>(112,313)</u>	
<b>Net current assets</b>			18,435		11,590
<b>Net assets</b>			<u>18,435</u>		<u>11,590</u>
<b>Charity Funds</b>					
Unrestricted funds			18,435		11,590
<b>Total funds</b>			<u>18,435</u>		<u>11,590</u>

The financial statements were approved and authorised for issue by the Trustees on Dec 3, 2021 and signed on their behalf, by:

A P Donovan

A P Donovan (Dec 3, 2021 15:28 GMT)

**A P Donovan**  
**Director**

The notes on pages 15 to 21 form part of these financial statements.

**AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**  
**(A Company Limited by Guarantee)**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	<b>9</b>	(1,660)	5,140
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		(1,660)	5,140
Cash and cash equivalents brought forward		6,806	1,666
		<hr/>	<hr/>
<b>Cash and cash equivalents carried forward</b>	<b>10</b>	5,146	6,806
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 21 form part of these financial statements.



# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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#### **1. General Information**

Age UK Leicester Shire and Rutland Home Help Limited is a charitable company (company number 03768527) and is also registered as a charity at the Charity Commission in England and Wales. The charitable company is limited by guarantee and as such has not issued share capital. The liability of its members in the event of the company being wound up is limited to a sum not exceeding £1 each. The registered office and principal place of business is Lansdowne House, 113 Princess Road East, Leicester, LE1 7LA.

The charity's principal objective is to promote the relief of older, sick or disadvantaged people in any manner which now and hereafter may be deemed to be charitable in and around Leicestershire, Rutland and adjoining counties.

#### **2. Accounting Policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Age UK Leicester Shire and Rutland Home Help Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the company's ability to continue

as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2021**

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## **2. Accounting Policies (continued)**

### **2.3 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Voluntary income, including donations are recognised where there is entitlement, probable receipt and the amount can be reliably measured.

Income from charitable activities is recognised as it is earned and consists of charges for the provision of home help services and routine domestic tasks for elderly persons in the area for whom such tasks would cause them pain or discomfort.

Grant income provides funding to support performance activities and is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met and the amount can be reliably measured. Income is deferred when performance related grants are received in advance of the time period or expenditure to which they relate.

### **2.4 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

### **2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs include central functions and governance costs have been allocated to activity cost categories on a basis consistent with the use of the resource.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

All expenditure is inclusive of irrecoverable VAT.

# **AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**

## **(A Company Limited by Guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

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#### **2. Accounting Policies (continued)**

##### **2.6 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### **2.7 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### **2.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **2.9 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### **2.11 Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **2.12 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**2. Accounting Policies (continued)**

**2.13 Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no critical accounting estimates and areas of judgement to note.

**3. Details of charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Home help services	991,949	1,018,254
Support costs	58,073	52,930
Governance costs	11,837	7,142
	<u>1,061,859</u>	<u>1,078,326</u>

The support and governance costs are allocated to activities costs categories in a basis consistent with use of the resources.

**AGE UK LEICESTER SHIRE AND RUTLAND HOME HELP LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4. Staff costs**

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	872,437	868,162
Social security costs	17,709	19,289
Other pension costs	20,153	18,688
	<u>910,299</u>	<u>906,139</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Provision of services	92	101
Administration	2	2
	<u>94</u>	<u>103</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charity employs a number of part-time employees who are included within the figures above, the average monthly number of full time equivalent employees during the year was 29 (2020: 40).

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension costs charge of £20,153 (2020: £18,688) represents contributions payable by the charitable company to the pension scheme. At the year end £3,233 (2020: £3,171) was owed to the pension scheme and is included within creditors.

**5. Trustees' remuneration and expenses and cost of key management personnel**

**(a) Trustees remuneration**

No trustee received any remuneration or expenses.

**(b) Key management remuneration**

The key management personnel of the charitable company are remunerated through the parent charitable company Age UK Leicester Shire And Rutland Limited.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. Net income/(expenditure)**

Fees payable to the auditors in respect of both audit and non-audit services are as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Audit services - statutory audit of charitable company	2,215	2,122
Other assurance services	814	1,061
	<u>3,029</u>	<u>3,183</u>

**7. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	107,648	110,231
Amounts owed by group undertakings	20	20
Other debtors and prepayments	3,533	3,639
	<u>111,201</u>	<u>113,890</u>

**8. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,450	5,421
Amounts owed to group undertakings	44,931	14,740
Other taxation and social security	4,151	4,913
Other creditors	3,248	3,187
Accruals and deferred income	45,339	84,052
	<u>101,119</u>	<u>112,313</u>

There was no deferred income at the end of the current or prior year.

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**9. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income for the year (as per Statement of Financial Activities)	6,845	37,836
<b>Adjustment for:</b>		
Decrease/(increase) in debtors	2,689	(2,003)
Decrease in creditors	(11,194)	(30,693)
<b>Net cash (used in)/provided by operating activities</b>	<b>(1,660)</b>	<b>5,140</b>

**10. Analysis of cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash in bank	5,146	6,806
<b>Total</b>	<b>5,146</b>	<b>6,806</b>

**11. Related party transactions**

FRS 102 section 1A does not require disclosure of transactions entered into between two or more members of a group, provided that any subsidiary undertaking which is a party to the transaction is wholly owned by a member of that group.

**12. Ultimate parent undertaking and controlling party**

The Company is a 100% subsidiary of Age UK Leicester Shire and Rutland, a Company registered in England and Wales (charity registration number 1146649). The parent Company's registered office, Lansdowne House, 113 Princess Road East, Leicester, LE1 7LA. In the opinion of the directors, Age UK Leicester Shire and Rutland is the Company's immediate and ultimate controlling party.

This is the largest and smallest group for which consolidated financial statements are prepared. Consolidated financial statements are available from the charitable company's registered office, Lansdowne House 113 Princess Road East, Leicester, LE1 7LA.