MIDDLETON ELDERLY AID

England & Wales · Charity number 1100601

Details

Status	Registered
Legal form	Charitable company
Company number	04826020
Registered	2003-11-10
Register	View on the Charity Commission register

Contact

Address	Middleton Elderly Aid 18 Middleton Park Road Leeds LS10 3ST
Phone	01132721050
Email	info@middletonelderlyaid.org.uk
Website	www.middletonelderlyaid.org.uk

Activities

Objects: A) THE RELIEF OF THE AGED IN THE MIDDLETON AREA OF LEEDS (THE "AREA OF BENEFIT") AND IN PARTICULAR THE RELIEF OF POVERTY AND THE PROTECTION OF THE GOOD HEALTH OF THE AGED;B) THE ADVANCEMENT OF THE EDUCATION OF THE AGED IN THE AREA OF BENEFIT IN RELATION TO FINANCIAL, HEALTH, HOUSING AND WELFARE ENTITLEMENTS;C) THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC, AND PROMOTION OF RESEARCH CONCERNING THE NEEDS OF THE ELDERLY IN RELATION TO THE PROVISIONS OF FUEL, HEAT AND LIGHT, AND THE PUBLICATION OF THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: Middleton Elderly Aid is a Neighborhood Network Scheme in Leeds working to reduce social isolation for the over 60s in Middleton. We offer Lunch clubs Monday, Tuesday, Thursday and Friday. We also run activities all day 6 days a week. We have a variety of groups such as crafts, various exercise groups, computer classes, etc. Charity Shop open 9 - 3 and the Social Centre 9.-4 6 days a week.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Elderly/old People

Geography

- **Area of benefit:** MIDDLETON, LEEDS.
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£334,505	£348,015	-	-
2024-03-31	£302,505	£330,883	-	-
2023-03-31	£319,699	£298,519	-	-
2022-03-31	£278,739	£245,834	-	-
2021-03-31	£205,750	£195,103	-	-

Trustees

Name	Role	Appointed
Carol Edwards	Chair	2022-11-15
Claire Roberts		2019-12-03
Jean Weeks		2018-12-07
Karen Ely		2023-11-07
Patricia Webb		2018-12-07
Peter McKeown		2021-10-27
Robert Chesterfield		2023-11-07
Sara Lovewell		2023-11-07
Wayne Alan Dixon		2017-10-10

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MIDDLETON ELDERLY AID

England & Wales - Charity number 1100601

Accounts

Registered Charity no. 1100601
Registered Company no. 04826020

Middleton Elderly Aid

(Company Limited by Guarantee)

Trustees' Annual Report and Accounts

Year Ended 31st March 2025

Middleton Elderly Aid

Year Ended 31st March 2025

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Middleton Elderly Aid

Year Ended 31st March 2025

Legal and Administrative Information

Reference
The Charity is called “Middleton Elderly Aid". The organisation is registered with the Charity Commission for England and Wales and Companies House, registered on the 9th July 2003.

Registered Charity Number	1100601	
Registered Company Number	04826020	
Registered Office	18 Middleton Park Road Middleton Leeds LS10 3ST	
Website	www.middletonelderlyaid.org.uk	
The Trustees and Directors	Carol Edwards	*Chair*
	Robert Chesterfield	
	Sara Lovewell	*Secretary*
	Karen Ely	*Treasurer*
	Claire Roberts	
	Wayne Dixon	
	Patricia Webb	
	Jean Weeks	
	Peter McKeown	
Primary Bankers	Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL	
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF	

Middleton Elderly Aid

Year Ended 31st March 2025

Trustees' Annual Report

Structure, Governance and Management

The charity is a company limited by guarantee and was formed on 9 July 2003. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of Recruitment and Appointment of Trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. Casual vacancies for trustees are filled by the board throughout the year.

Objectives and Activities

The Charity's Objects

The charitable company is established for:
The relief of the aged in the Middleton area of Leeds (the area of benefit) and in particular the relief of poverty and the protection of the good health of the aged;

The advancement of the education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements;

The advancement of the education of the public, and promotion of research concerning the needs of the elderly in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The Charity's Main Activities

Middleton Elderly Aid promotes independence amongst the over-60 population of the Middleton area through a range of activities and services, identifying and addressing social isolation amongst the over 60's in Middleton, Leeds. Our aims are: Working with partners to prevent service users from hospital stays by signposting to local partnerships. Promoting safety and security in the home in partnership with West Yorkshire Police and other agencies.

Offering a social centre open 6 days per week, offering a warm lunch 4 days and many other services and activities. Identifying gaps in statutory and other voluntary services and meeting those gaps wherever possible in the light of the Charity's finite resources, Promoting community partnerships within the defined geographical area.

Working to promote choice and empowerment amongst the identified client group. Carrying out research and consultation in order to operate a needs-led service, Routinely evaluating all aspects of the Charity's work in order to promote best value at all times, Enabling and valuing volunteers by providing training, support and commitment to each of them as individuals and as part of a team, Working in a way that respects the individual's right to equality, diversity and differences in race, gender, sexuality, religion, age, abilities, culture and political beliefs and valuing people – clients, carers, volunteers, colleagues, community members and citizens.

Offering a Community Charity shop open 5 days a week offering affordable items to the local community of all ages.

Middleton Elderly Aid

Year Ended 31st March 2025

Trustees' Annual Report

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular promoting independence and identifying and addressing social isolation amongst the over 60's in Middleton, Leeds.

The charity achieves this through;
1. The prevention and relief of poverty
2. The advancement of education
3. The advancement of health
4. The advancement of citizenship and community development
5. The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Achievements and Performance

We continue to operate 6 days a week and signpost service users to external agencies and introduce further support networks. Our Social centre is well attended with a variety of activities for everyone including exercise classes, arts & crafts, lunch clubs, film and entertainment afternoons even a hairdresser and beauty session. We also have support services which include bereavement counselling, solicitor, welfare rights, councillor and adult social care drop ins. We have a lunch home delivery service 4 days a week and home outreach service.
We have good working relationships with several primary health and wider support networks.

The retail part of the organisation has increased its financial support to the organisation making us less reliant on historical funding sources.

Changes to the board and trustees have worked out excellently creating stability and continuity. We have had an increase in the number of volunteers in the social centre and our charity shop who all work very hard with our amazing staff to ensure that all the members' needs are met.

Plans for Future Periods

MEA is in a good position to meet the challenges of the year ahead with strong and creative management and sound finances.

MEA aims to maintain the high standard of activities and encourage new members as well as raising awareness of the services we offer.

Our membership has improved and continues to increase. We plan to continue opening 6 days a week with a full timetable, to offer support to the members who cannot attend by the way of our outreach services.

Middleton Elderly Aid

Year Ended 31st March 2025

Trustees' Annual Report

Financial Review

At the end of the financial year the charity finished with a closing balance of:

	£
Total Charity fund carried forward	349,523

The financial activity for the charity during the year was as follows:

	£
Total net expenditure for the year	(13,510)
Net unrestricted expenditure for the year	(13,510)
Net restricted expenditure for the year	-

Middleton Elderly Aid reserves policy is to maintain sufficient level of reserves to enable operating activities to be maintained (for a period of up to 6 months), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the inherent credit and associated risks of placing client monies paid in advance of activities.
- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;
- the funding of unforeseen major projects that have not been provided for in the normal financial planning process;
- and the setting aside of an appropriate sum for ensuring the continuation of regular activities of Middleton Elderly Aid

The unrestricted reserves of the charity are designated and allocated to meet the above risks and contingencies are summarised as follows:

Higher Limit - Unrestricted fund held: £130,000 (6 months)
Lower Limit – Unrestricted fund held: £260,000 (1 year)

The charity's free reserves, excluding fixed assets, at the year end were £262,871 (2024: £276,932).

The trustees acknowledge that actual reserves are in excess of the limit set out in the policy and plan to use these resvers for future charitible purposes.

Middleton Elderly Aid

Year Ended 31st March 2025

Trustees' Annual Report

Statement of Trustees' Responsibilities
The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year.

In preparing these financial statements, the trustees are required to:
select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the Trustees

Name of Trustee: CAROL EDWARDS

Signed on Behalf of the Trustees: C A Edwards

Date of Approval: 03.11.25

Middleton Elderly Aid

Year Ended 31st March 2025

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Middelton Elderly Aid ('the charity') for the year ended 31st March 2025.

Responsibilities and Basis of Report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

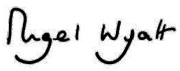
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.



Date: 10/11/2025

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Middleton Elderly Aid

Year Ended 31st March 2025

Statement of Financial Activities and Income and Expenditure Account

			2025		2024
		Unrestricted Funds	Restricted Funds	**Total Funds**	Total Funds
	Note	£	£	**£**	£
Income					
Donations and legacies		6,262	4,249	**10,511**	7,545
Charitable activities		190,141	-	**190,141**	179,452
Trading activities		129,776	-	**129,776**	112,641
Other		4,077	-	**4,077**	2,867
Total Income	**2**	330,256	4,249	**334,505**	302,505
Expenditure					
Expenditure on charitable activities	**3**	343,766	4,249	**348,015**	330,883
Total Expenditure		343,766	4,249	**348,015**	330,883
Net Income / (Expenditure)		(13,510)	-	**(13,510)**	(28,378)
Net Income and Net Movement in Funds					
Total funds brought forward	**12**	363,033	-	**363,033**	391,411
Transfers	**12**	-	-	**-**	-
Total Funds Carried Forward	**12**	349,523	-	**349,523**	363,033

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Middleton Elderly Aid

Year Ended 31st March 2025

Statement of Financial Position

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	**8**	86,652	86,101
		86,652	86,101
Current Assets			
Debtors	**9**	3,003	2,933
Cash at bank and in hand		266,244	278,677
		269,247	281,610
Creditors: Amounts Falling Due Within One Year	**10**	6,376	4,678
Net Current Assets		262,871	276,932
Net Assets	**13**	**349,523**	**363,033**
Funds of The Charity			
Restricted funds	**12**	-	-
Unrestricted funds			
Unrestricted general	**12**	349,523	363,033
		349,523	363,033
Total Charity Funds		**349,523**	**363,033**

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2025 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Registered Company no. 04826020

Name of Trustee: CAROL EDWARDS

Signed on Behalf of the Trustees: C A Edwards

Date of Approval: 03.11.25

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

1 Accounting Policies

Legal Status
The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee.

Basis of Preparation
The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102), FRS 102, and the Companies Act 2006. After due consideration of available information about the future, the accounts have been prepared on a going concern basis.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a ‘special offering’ in the charity.

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

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

Tangible Fixed Assets
Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on a all tangible assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land	nil
Freehold Buildings	50 years
Project and office equipment	3 years
Furniture and fittings	5 years

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

Going Concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Critical Accounting Estimates and Judgements
Estimates and judgements 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. The Charity makes estimates and assumptions concerning the
future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Donations and Legacies			
Donations & fundraising	6,262	-	**6,262**
Grants	-	4,249	**4,249**
	6,262	4,249	**10,511**
Charitable Activities			
Service provision contracts	88,104	-	**88,104**
Social activities income	102,037	-	**102,037**
Other income	-	-	**-**
	190,141	-	**190,141**
Trading Activities			
Retail sales (Charity shop)	129,776	-	**129,776**
	129,776	-	**129,776**
Investment income			
Bank interest	4,077	-	**4,077**
	4,077	-	**4,077**
Total Income	**330,256**	**4,249**	**334,505**

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

Analysis of Income cont.

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Donations and Legacies			
Donations & fundraising	7,545	-	**7,545**
Grants	-	-	**-**
	7,545	-	**7,545**
Charitable Activities			
Service provision contracts	88,104	-	**88,104**
Social activities income	91,348	-	**91,348**
Other income	-	-	**-**
	179,452	-	**179,452**
Trading Activities			
Retail sales (Charity shop)	112,641	-	**112,641**
	112,641	-	**112,641**
Investment income			
Bank interest	2,867	-	**2,867**
	2,867	-	**2,867**
Total Income	**302,505**	**-**	**302,505**

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Accommodation costs	39,248	-	**39,248**
Administration costs	20,339	-	**20,339**
Fundraising costs	1,623	-	**1,623**
Grants paid	-	-	**-**
Outside services	3,773	-	**3,773**
Retail purchases and costs	4,569	-	**4,569**
Social activities costs	82,620	4,249	**86,869**
Staff related costs	2,761	-	**2,761**
Staff salaries	184,499	-	**184,499**
Trustee expenses	-	-	**-**
Volunteer related costs	4,334	-	**4,334**
	343,766	4,249	**348,015**

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Accommodation costs	36,268	-	**36,268**
Administration costs	16,193	1,571	**17,764**
Fundraising costs	1,770	-	**1,770**
Grants paid	-	-	**-**
Outside services	3,552	-	**3,552**
Retail purchases and costs	4,741	-	**4,741**
Social activities costs	86,545	220	**86,765**
Staff related costs	1,729	-	**1,729**
Staff salaries	174,533	-	**174,533**
Trustee expenses	11	-	**11**
Volunteer related costs	3,750	-	**3,750**
	329,092	1,791	**330,883**

4 Volunteers

The charity benefits from the voluntary contributions of time and money in helping run the source and related activities during the year. Please refer to the trustee's report for further details about volunteer contributions in the organisation.

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

5 Independent Examination Fees

Fees payable to the independent examiner for:

	2025	2024
	£	£
Independent examination and preparation of the financial statements	1,175	1,130

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	171,449	162,831
Social security costs	6,234	5,742
Employer contributions to pension plans	6,816	5,959
	184,499	174,532

The average head count of employees during the year was as follows:

	2025	2024
Number of staff members	10	10

Number of employees who received benefits of more than £60,000 during the year was as follows:

	2025	2024
More than £60,000	-	-

Key Management Personnel

The Trustees consider that the Board of Trustees comprise as the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

7 Trustee Remuneration, Expenses and Donations

During the year none of the trustees have been paid any remuneration (2024: nil).

During the year one (2024: one) of the Trustees incurred out of pocket expenses of £149 (2024: £723). The expediture was for the reimbursment of meal deliveries.

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

8 Tangible Assets

	Furniture and Fittings	Equipment	Freehold Property	Freehold Land	**Total**
	£	£	£	£	**£**
Costs					
At 1 April 2024	15,572	13,120	82,507	25,000	**136,199**
Additions	-	-	2,800	-	**2,800**
Disposal	-	-	-	-	**-**
At 31 March 2025	15,572	13,120	85,307	25,000	**138,999**
Depreciation					
At 1 April 2024	13,402	13,120	23,576	-	**50,098**
Disposal	-	-	-	-	**-**
Charge	543	-	1,706	-	**2,249**
At 31 March 2025	13,945	13,120	25,282	-	**52,347**
Net Book Value					
At 31 March 2025	**1,627**	**-**	**60,025**	**25,000**	**86,652**
At 1 April 2024	2,170	-	58,931	25,000	**86,101**

9 Debtors

	2025	2024
	£	£
Prepayments and accrued income	3,003	2,933
Other debtors	-	-
	3,003	2,933

10 Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,175	1,426
Accruals and deferred income	5,201	3,252
	6,376	4,678

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

11 Deferred Income

	2025	2024
	£	£
Opening balance	-	-
Deferred in the year	5,201	3,252
Released during the year	-	-
Closing balance	5,201	3,252

During the year, holiday activity income was received from service uses for holiday trips that were to take place in April and June 2025, after the year end.

12 Analysis of Charitable Funds

	1 Apr 24	Income	Expenditure	Transfers	**31 Mar 25**
	£	£	£	£	**£**
Unrestricted Funds					
General	363,033	330,256	(343,766)	-	349,523
Total Unrestricted	**363,033**	**330,256**	**(343,766)**	**-**	**349,523**
Restricted Funds					
LCF Lunch Clubs grant	-	2,249	(2,249)	-	-
Windmill Transport	-	2,000	(2,000)	-	-
Total Restricted Funds	**-**	**4,249**	**(4,249)**	**-**	**-**
Total Funds	**363,033**	**334,505**	**(348,015)**	**-**	**349,523**

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

Analysis of Charitable Funds Cont.

	1 Apr 23	Income	Expenditure	Transfers	**31 Mar 24**
	£	£	£	£	**£**
Unrestricted Funds					
General	389,620	302,505	(329,092)	-	363,033
Total Unrestricted	**389,620**	**302,505**	**(329,092)**	**-**	**363,033**
Restricted Funds					
Harrison Potter	100	-	(100)	-	-
Leeds City Council Covid 19	100	-	(100)	-	-
LCF Lunch Clubs grant	-	-	-	-	-
Newsletter	1,571	-	(1,571)	-	-
Winter fund	20	-	(20)	-	-
Total Restricted Funds	**1,791**	**-**	**(1,791)**	**-**	**-**
Total Funds	**391,411**	**302,505**	**(330,883)**	**-**	**363,033**

Fund Descriptions

Restricted Funds

Leeds Community Foundations Lunch Clubs Grant	Funding for lunch club activities.
Windmill Transport	Funding for transport for trips

13 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Fixed Assets	86,652	-	**86,652**
Current Assets	269,247	-	**269,247**
Creditors less than 1 year	(6,376)	-	**(6,376)**
	349,523	-	**349,523**

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed Assets	86,101	-	86,101
Current Assets	281,610	-	281,610
Creditors less than 1 year	(4,678)	-	(4,678)
	363,033	-	363,033

Middleton Elderly Aid

Year Ended 31st March 2025

Notes to the Financial Statements

14 Related Party Transactions

Karen Ely a Trustee is a close family relative of employee Samantha Ely. The total remuneration including employer pension contribution paid to during the year for Samantha Ely from November 2023 onwards was £3,173 (2024: £19,840).

15 Operating Lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025
No later than 1 year	13,600
Later than 1 year but less than 5 years	10,200
Later than 5 years	-
	23,800

The operating lease is held for the charity's building premises.

MIDDLETON ELDERLY AID

England & Wales - Charity number 1100601

Accounts

Registered Charity no. 1100601
Registered Company no. 04826020

Middleton Elderly Aid
(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 31st March 2024

Middleton Elderly Aid

Year Ended 31st March 2024

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Middleton Elderly Aid

Year Ended 31st March 2023

Legal and Administrative Information

Reference
The Charity is called "Middleton Elderly Aid". The organisation is registered with the Charity Commission for England and Wales and Companies House, registered on the 9th July 2003.

Registered Charity Number	1100601		
Registered Company Number	04826020		
Registered Office	18 Middleton Park Road Middleton Leeds LS10 3ST		
Website	www.middletonelderlyaid.org.uk		
The Trustees and Directors	Carol Edwards	*Chair*	
	Desmond Butler	*Vice Chair*	*Resigned Aug 2023*
	Jordan Kellett	*Secretary*	*Resigned Sep 023*
	Claire Roberts		
	Robin Silverwood		*Resigned Jul 2024*
	Wayne Dixon		
	Patricia Webb		
	Jean Weeks		
	Peter McKeown		
	Sharon Burke		*Resigned Nov 2023*
	Robert Chesterfield		*Appointed Nov 2023*
	Sara Lovewell	*Secretary*	*Appointed Nov 2023*
	Karen Ely	*Treasurer*	*Appointed Nov 2023*
Primary Bankers	Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL		
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF		

Middleton Elderly Aid

Year Ended 31st March 2024

Trustee's Annual Report

Structure, governance and management
The charity is a company limited by guarantee and was formed on 9 July 2003. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees
The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. Casual vacancies for trustees are filled by the board throughout the year.

Objectives and activities

The charity's objects
The charitable company is established for:
The relief of the aged in the Middleton area of Leeds (the area of benefit) and in particular the relief of poverty and the protection of the good health of the aged;

The advancement of the education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements;

The advancement of the education of the public, and promotion of research concerning the needs of the elderly in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities
Middleton Elderly Aid promotes independence amongst the over-60 population of the Middleton area through a range of activities and services, identifying and addressing social isolation amongst the over 60's in Middleton, Leeds. Our aims are: Working with partners to prevent service users from hospital stays by signposting to local partnerships. Promoting safety and security in the home in partnership with West Yorkshire Police and other agencies.

Offering a social centre open 6 days per week, offering a warm lunch 4 days and many other services and activities. Identifying gaps in statutory and other voluntary services and meeting those gaps wherever possible in the light of the Charity's finite resources, Promoting community partnerships within the defined geographical area.

Working to promote choice and empowerment amongst the identified client group. Carrying out research and consultation in order to operate a needs-led service, Routinely evaluating all aspects of the Charity's work in order to promote best value at all times, Enabling and valuing volunteers by providing training, support and commitment to each of them as individuals and as part of a team, Working in a way that respects the individual's right to equality, diversity and differences in race, gender, sexuality, religion, age, abilities, culture and political beliefs and valuing people – clients, carers, volunteers, colleagues, community members and citizens.

Offering a Community Charity shop open 5 days a week offering affordable items to the local community of all ages.

Middleton Elderly Aid

Year Ended 31st March 2024

Trustee's Annual Report

Public benefit statement
In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular promoting independence and identifying and addressing social isolation amongst the over 60's in Middleton, Leeds.

The charity achieves this through;
1. The prevention and relief of poverty
2. The advancement of education
3. The advancement of health
4. The advancement of citizenship and community development
5. The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Achievements and performance
We continue to operate 6 days a week and signpost service users to external agencies and introduce further support networks. Our Social centre is well attended with a variety of activities for everyone including exercise classes, arts & crafts, lunch clubs, film and entertainment
afternoons even a hairdresser and beauty session. We also have support services which include bereavement counselling, solicitor, welfare rights, councillor and adult social care drop ins. We have a lunch home delivery service 4 days a week and home outreach service.
We have good working relationships with several primary health and wider support networks.

The retail part of the organisation has increased its financial support to the organisation making us less reliant on historical funding sources.

Changes to the board and trustees have worked out excellently creating stability and continuity. We have had an increase in the number of volunteers in the social centre and our charity shop who all work very hard with our amazing staff to ensure that all the members' needs are met.

Plans for furture periods
MEA is in a good position to meet the challenges of the year ahead with strong and creative management and sound finances.

MEA's plans for the year ahead include;
- Improvements to the building.
- Continuing to subsidise activities on a weekly basis.
- Subside meals for the members effected by the cost of living rises.

Our membership has improved and continues to increase. We plan to continue opening 6 days a week with a full timetable, to offer support to the members who cannot attend by the way of our outreach services.

Middleton Elderly Aid

Year Ended 31st March 2024

Trustee's Annual Report

Financial review
At the end of the financial year the charity finished with a closing balance of:

	£
Total Charity fund carried forward	363,033

The financial activity for the charity during the year was as follows:

	£
Total net expenditure for the year	(28,378)
Net unrestricted expenditure for the year	(26,587)
Net restricted expenditure for the year	(1,791)

Reserves policy
Middleton Elderly Aid reserves policy is to maintain sufficient level of reserves to enable operating activities to be maintained (for a period of up to 6 months), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the inherent credit and associated risks of placing client monies paid in advance of activities.
- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;
- the funding of unforeseen major projects that have not been provided for in the normal financial planning process;
- and the setting aside of an appropriate sum for ensuring the continuation of regular activities of Middleton Elderly Aid

The unrestricted reserves of the charity are designated and allocated to meet the above risks and contingencies are summarised as follows:

Higher Limit - Unrestricted fund held: £130,000 (6 months)
Lower Limit – Unrestricted fund held: £260,000 (1 year)

The charity's free reserves, excluding fixed assets, at the year end were £276,932 (2023: £308,022).

The trustees acknowledge that actual reserves are in excess of the limit set out in the policy and are planning to invest funds in the extension of the building to improve the ability of the charity to meet the needs of its users.

Middleton Elderly Aid

Year Ended 31st March 2024

Trustee's Annual Report

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year.

In preparing these financial statements, the trustees are required to:
select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the Trustees

Name of Trustee: CAROL EDWARDS

Signed on behalf of the Trustees: C A Edwards.

Date of approval: 19.11.24

Middleton Elderly Aid

Year Ended 31st March 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Middelton Elderly Aid ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 19-11-24

Middleton Elderly Aid

Year Ended 31st March 2024

Statement of Financial Activities and Income and Expenditure Account

	Note	Unrestricted Funds £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Income					
Donations and legacies		7,545	-	**7,545**	20,845
Charitable activities		179,452	-	**179,452**	189,052
Trading activities		112,641	-	**112,641**	108,993
Other		2,867	-	**2,867**	809
Total Income	**2**	302,505	-	**302,505**	319,699
Expenditure					
Expenditure on charitable activities	**3**	329,092	1,791	**330,883**	298,519
Total Expenditure		329,092	1,791	**330,883**	298,519
Net Income / (Expenditure)		(26,587)	(1,791)	**(28,378)**	21,180
Net Income and Net Movement in Funds					
Total funds brought forward	**12**	389,620	1,791	**391,411**	370,231
Transfers	**12**	-	-	**-**	-
Total Funds Carried Forward	**12**	363,033	-	**363,033**	391,411

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Middleton Elderly Aid

Year Ended 31st March 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	8	86,101	81,179
		86,101	81,179
Current Assets			
Debtors	9	2,933	17,945
Cash at bank and in hand		278,677	293,361
		281,610	311,306
Creditors: Amounts Falling Due Within One Year	10	4,678	1,074
Net Current Assets		276,932	310,232
Net Assets	13	**363,033**	**391,411**
Funds of The Charity			
Restricted funds	12	-	1,791
Unrestricted funds			
Unrestricted general	12	363,033	389,620
		363,033	389,620
Total Charity Funds		**363,033**	**391,411**

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of Trustee: CAROL EDWARDS

Signed on behalf of the Trustees: C A Edwards

Date of approval: 19.11.24.

Registered Company no. 04826020

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

1 Accounting Policies

Legal Status
The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee.

Basis of Preparation
The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102), FRS 102, and the Companies Act 2006. After due consideration of available information about the future, the accounts have been prepared on a going concern basis.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a 'special offering' in the charity.

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

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

Tangible Fixed Assets
Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on a all tangible assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land	nil
Freehold Buildings	50 years
Project and office equipment	3 years
Furniture and fittings	5 years

Operating Leases
Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation
The charity is exempt from tax on its charitable activities.

Going Concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Critical Accounting Estimates and Judgements
Estimates and judgements 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. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and Legacies			
Donations & fundraising	7,545	-	**7,545**
Grants	-	-	-
	7,545	-	**7,545**
Charitable Activities			
Service provision contracts	88,104	-	**88,104**
Social activities income	91,348	-	**91,348**
Other income	-	-	-
	179,452	-	**179,452**
Trading Activities			
Retail sales (Charity shop)	112,641	-	**112,641**
	112,641	-	**112,641**
Investment income			
Bank interest	2,867	-	**2,867**
	2,867	-	**2,867**
Total Income	**302,505**	-	**302,505**

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

Analysis of Income cont.

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Donations and Legacies			
Donations & fundraising	8,095	-	**8,095**
Grants	-	12,750	**12,750**
	8,095	12,750	**20,845**
Charitable Activities			
Service provision contracts	88,104	-	**88,104**
Social activities income	98,309	2,178	**100,487**
Other income	461	-	**461**
	186,874	2,178	**189,052**
Trading Activities			
Retail sales (Charity shop)	108,993	-	**108,993**
	108,993	-	**108,993**
Investment Income			
Bank interest	809	-	**809**
	809	-	**809**
Total Income	**304,771**	**14,928**	**319,699**

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Accommodation costs	36,268	-	**36,268**
Administration costs	16,193	1,571	**17,764**
Fundraising costs	1,770	-	**1,770**
Grants paid	-	-	**-**
Outside services	3,552	-	**3,552**
Retail purchases and costs	4,741	-	**4,741**
Social activities costs	86,545	220	**86,765**
Staff related costs	1,729	-	**1,729**
Staff salaries	174,533	-	**174,533**
Trustee expenses	11	-	**11**
Volunteer related costs	3,750	-	**3,750**
	329,092	1,791	**330,883**

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Accommodation costs	44,978	-	**44,978**
Administration costs	12,712	2,929	**15,641**
Fundraising costs	1,720	-	**1,720**
Grants paid	-	-	**-**
Outside services	3,566	-	**3,566**
Retail purchases and costs	3,646	-	**3,646**
Social activities costs	53,982	8,058	**62,040**
Staff related costs	1,875	-	**1,875**
Staff salaries	158,904	2,250	**161,154**
Trustee expenses	59	-	**59**
Volunteer related costs	3,840	-	**3,840**
	285,282	13,237	**298,519**

4 Volunteers

The charity benefits from the voluntary contributions of time and money in helping run the source and related activities during the year. Please refer to the trustee's report for further details about volunteer contributions in the organisation.

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

5 Independent Examination Fees

Fees payable to the independent examiner for:

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,130	1,074

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	162,831	146,652
Social security costs	5,742	5,567
Employer contributions to pension plans	5,959	5,358
	174,533	157,577

The average head count of employees during the year was as follows:

	2024	2023
Number of staff members	10	9

Number of employees who received benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	-	-

Key Management Personnel

The Trustees consider that the Board of Trustees comprise as the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

7 Trustee Remuneration, Expenses and Donations

During the year none of the trustees have been paid any remuneration (2023: nil).

During the year one (2023: one) of the Trustees incurred out of pocket expenses of £723 (2023: £479.60).

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

8 Tangible Assets

	Furniture and Fittings	Equipment	Freehold Property	Freehold Land	**Total**
	£	£	£	£	**£**
Costs					
At 1 April 2023	14,462	13,120	73,307	25,000	**125,889**
Additions	1,110	-	9,200	-	**10,310**
Disposal	-	-	-	-	**-**
At 31 March 2024	15,572	13,120	82,507	25,000	**136,199**
Depreciation					
At 1 April 2023	10,750	12,034	21,926	-	**44,710**
Disposal	-	-	-	-	**-**
Charge	2,652	1,086	1,650	-	**5,388**
At 31 March 2024	13,402	13,120	23,576	-	**50,098**
Net Book Value					
At 31 March 2024	**2,170**	**-**	**58,931**	**25,000**	**86,101**
At 1 April 2023	3,712	1,086	51,381	25,000	**81,179**

9 Debtors

	2024	2023
	£	£
Prepayments and accrued income	2,933	17,945
Other debtors	-	-
	2,933	17,945

10 Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	1,426	1,074
Accruals and deferred income	3,252	-
	4,678	1,074

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

11 Deferred Income

	2024	2023
	£	£
Opening balance	-	-
Deferred in the year	3,252	-
Released during the year	-	-
Closing balance	3,252	-

During the year holiday activity income was received from service uses for a holiday trip that was to take place in June 2024 after the year end.

12 Analysis of Charitable Funds

	1 Apr 23	Income	Expenditure	Transfers	31 Mar 24
	£	£	£	£	£
Unrestricted Funds					
General	389,620	302,505	(329,092)	-	363,033
Total Unrestricted	**389,620**	**302,505**	**(329,092)**	**-**	**363,033**
Restricted Funds					
Harrison Potter	100	-	(100)	-	-
Leeds City Council Covid 19	100	-	(100)	-	-
LCF Lunch Clubs grant	-	-	-	-	-
Newsletter	1,571	-	(1,571)	-	-
Winter fund	20	-	(20)	-	-
Total Restricted Funds	**1,791**	**-**	**(1,791)**	**-**	**-**
Total Funds	**391,411**	**302,505**	**(330,883)**	**-**	**363,033**

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

	1 Apr 22	Income	Expenditure	Transfers	31 Mar 23
	£	£	£	£	£
Unrestricted Funds					
General	370,131	304,771	(285,282)	-	389,620
Total Unrestricted	**370,131**	**304,771**	**(285,282)**	**-**	**389,620**
Restricted Funds					
Harrison Potter	-	4,150	(4,050)	-	100
Leeds City Council Covid 19	100	-	-	-	100
LCF Lunch Clubs grant	-	2,178	(2,178)	-	-
Newsletter	-	4,500	(2,929)	-	1,571
Winter fund	-	4,100	(4,080)	-	20
Total Restricted Funds	**100**	**14,928**	**(13,237)**	**-**	**1,791**
Total Funds	**370,231**	**319,699**	**(298,519)**	**-**	**391,411**

Fund Descriptions

Restricted Funds

Harrison Potter	Funds for trips, clubs and classes to reduce isolation and loneliness for older people in Middleton.
Leeds City Council Covid 19	Covid-19 response fund.
Leeds City Council Mice Grant	Funding for the walking group activities.
Leeds Community Foundations Lunch Clubs Grant	Funding for lunch club activities.
Newsletter	Funding towards the costs of regular charity newsletter.
Winter fund	The funding paid for extra hours for our outreach so we could support our housebound members over the cost of living crisis.

Middleton Elderly Aid

Year Ended 31st March 2024

Notes to the Financial Statements

13 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Fixed Assets	86,101	-	**86,101**
Current Assets	281,610	-	**281,610**
Creditors less than 1 year	(4,678)	-	**(4,678)**
	363,033	-	**363,033**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed Assets	81,179	-	81,179
Current Assets	309,515	1,791	311,306
Creditors less than 1 year	(1,074)	-	(1,074)
	389,620	1,791	391,411

14 Related Party Transactions

During the year Karen Ely joined the trustee board in November 2023. Karen is a close family relative of employee Samantha Ely. The total remuneration including employer pension contribution paid to during the year for Samantha Ely from November 2023 onwards was £19,840.

15 Operating Lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024
	£
No later than 1 year	13,596
Later than 1 year but less than 5 years	48,719
Later than 5 years	-
	62,315

The operating lease is held for the charity's building premises.

MIDDLETON ELDERLY AID

England & Wales - Charity number 1100601

Accounts

Registered Charity no. 1100601
Registered Company no. 04826020

Middleton Elderly Aid

(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 31st March 2023

Middleton Elderly Aid

Year Ended 31st March 2023

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Middleton Elderly Aid

Year Ended 31st March 2023

Legal and Administrative Information

Reference
The Charity is called “Middleton Elderly Aid". The organisation is registered with the Charity Commission for England and Wales and Companies House, registered on the 9th July 2003.

Registered Charity Number	1100601	
Registered Company Number	04826020	
Registered Office	18 Middleton Park Road Middleton Leeds LS10 3ST	
Website	www.middletonelderlyaid.org.uk	
The Trustees and Directors	Carol Edwards	*Chair*
	Desmond Butler	*Vice Chair*
	Jordan Kellett	*Secretary*
	Claire Roberts	*Treasurer*
	Robin Silverwood	
	Wayne Dixon	
	Patricia Webb	
	Jean Weeks	
	Peter McKeown	
	Sharon Burke	*Resigned 03/06/2023*
	Michael Wood	*Resigned 15/11/2022*
	Ada Bosomworth	*Resigned 12/12/2022*
Primary Bankers	Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL	
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF	

Middleton Elderly Aid

Year Ended 31st March 2023

Trustee's Annual Report

Structure, governance and management
The charity is a company limited by guarantee and was formed on 9 July 2003. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees
The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. Casual vacancies for trustees are filled by the board throughout the year.

Objectives and activities

The charity's objects
The charitable company is established for:
The relief of the aged in the Middleton area of Leeds (the area of benefit) and in particular the relief of poverty and the protection of the good health of the aged;

The advancement of the education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements;

The advancement of the education of the public, and promotion of research concerning the needs of the elderly in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities
Middleton Elderly Aid promotes independence amongst the over-60 population of the Middleton area through a range of activities and services, identifying and addressing social isolation amongst the over 60's in Middleton, Leeds. Our aims are: Working with partners to prevent service users from hospital stays by signposting to local partnerships. Promoting safety and security in the home in partnership with West Yorkshire Police and other agencies.

Offering a social centre open 6 days per week, offering a warm lunch 4 days and many other services and activities. Identifying gaps in statutory and other voluntary services and meeting those gaps wherever possible in the light of the Charity's finite resources, Promoting community partnerships within the defined geographical area.

Working to promote choice and empowerment amongst the identified client group. Carrying out research and consultation in order to operate a needs-led service, Routinely evaluating all aspects of the Charity's work in order to promote best value at all times, Enabling and valuing volunteers by providing training, support and commitment to each of them as individuals and as part of a team, Working in a way that respects the individual's right to equality, diversity and differences in race, gender, sexuality, religion, age, abilities, culture and political beliefs and valuing people – clients, carers, volunteers, colleagues, community members and citizens.

Offering a Community Charity shop open 5 days a week offering affordable items to the local community of all ages.

Middleton Elderly Aid

Year Ended 31st March 2023

Trustee's Annual Report

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular promoting independence and identifying and addressing social isolation amongst the over 60's in Middleton, Leeds.

The charity achieves through this through;
1. The prevention and relief of poverty
2. The advancement of education
3. The advancement of health
4. The advancement of citizenship and community development
5. The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Achievements and performance

The Charity has continued to build on its strengths over the financial year with an increase in both numbers of service users and the range of activities on offer. The activites take place in the centre. We are focused on reducing social isolation and increasing both mental and physical health.

The Charity has increased its Board membership with 4 service users out of a total of 9 members. The Board has also appointed a Treasurer. We have appointed a Chief Officer to clarify management responsibilities and to have clearer lines of accountability. The reorganisation is now complete and we have updated the majority of our policies and procedures and introduced new policies where they were lacking.

The outreach team has been successful in reaching out to a greater number of to socially isolated elderly people in the community. We have continued to operate 6 days a week and signposting service users with unrecognised needs and introducing attendees to further support networks.

We are consolidating good working relationships with a number of primary health and wider support networks. The Board's investment in the retail part of the organisation has increased its financial support to the organisation making us less reliant on historical funding sources.

Plans for furture periods

MEA is in a good position to meet the challenges of the year ahead with strong and creative management and sound finances.

MEA's plans for the year ahead include;
- Improvements to the building.
- Continuing to subsidise activities on a weekly basis.
- Subsidise meals for the members effected by the cost of living rises.

Our membership has improved and continues to increase. We plan to continue opening 6 days a week with a full timetable, to offer support to the members who cannot attend by the way of our outreach services.

Middleton Elderly Aid

Year Ended 31st March 2023

Trustee's Annual Report

Financial review
At the end of the finacal year the charity finished with a closing balance of:

	£
Total Charity fund carried forward	391,411

The financial activity for the charity during the year was as follows:

	£
Total net income for the year	21,180
Net unrestricted income for the year	19,489
Net restricted income for the year	1,691

Reserves policy
Middleton Elderly Aid reserves policy is to maintain sufficient level of reserves to enable operating activities to be maintained (for a period of up to 6 months), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the inherent credit and associated risks of placing client monies paid in advance of activities.
- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;
- the funding of unforeseen major projects that have not been provided for in the normal financial planning process;
- and the setting aside of an appropriate sum for ensuring the continuation of regular activities of Middleton Elderly Aid

The unrestricted reserves of the charity are designated and allocated to meet the above risks and contingencies are summarised as follows:

Higher Limit - Unrestricted fund held: £130,000 (6 months)
Lower Limit – Unrestricted fund held: £260,000 (1 year)

The charity's free reserves, excluding fixed assets, at the year end were £308,022.

The trustees acknowledge that actual reserves are in excess of the limit set out in the policy and are planning to invest funds in the extension of the building to improve the ability of the charity to meet the needs of its users.

Middleton Elderly Aid

Year Ended 31st March 2023

Trustee's Annual Report

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the Trustees

Name of Trustee: Claire Roberts

Signed on behalf of the Trustees: C Roberts

Date of approval: 17/10/2023

Middleton Elderly Aid

Year Ended 31st March 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Middelton Elderly Aid ('the charity') for the year ended 31st March 2023.

Responsibilities and Basis of Report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 17/10/2023

Middleton Elderly Aid

Year Ended 31st March 2023

Statement of Financial Activities

			2023		2022
		Unrestricted Funds	Restricted Funds	**Total Funds**	Total Funds
	Note	£	£	**£**	£
Income					
Donations and legacies		8,095	12,750	**20,845**	28,735
Charitable activities		186,874	2,178	**189,052**	160,106
Trading activities		108,993	-	**108,993**	88,982
Other		809	-	**809**	916
Total Income	**2**	304,771	14,928	**319,699**	278,739
Expenditure					
Expenditure on charitable activities	**3**	285,282	13,237	**298,519**	245,834
Total Expenditure		285,282	13,237	**298,519**	245,834
Net Income / (Expenditure)		19,489	1,691	**21,180**	32,905
Net Income and Net Movement in Funds					
Total funds brought forward	**11**	370,131	100	**370,231**	337,326
Transfers	**11**	-	-	**-**	-
Total Funds Carried Forward	**11**	389,620	1,791	**391,411**	370,231

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Middleton Elderly Aid

Year Ended 31st March 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	**8**	81,179	84,235
		81,179	84,235
Current Assets			
Debtors	**9**	17,945	5,295
Cash at bank and in hand		293,361	292,033
		311,306	297,328
Creditors: amounts falling due within one year	**10**	1,074	11,332
Net Current Assets		310,232	285,996
Net Assets	**12**	**391,411**	**370,231**
Funds of the Charity			
Restricted funds	**11**	1,791	100
Unrestricted funds			
Unrestricted general	**11**	389,620	370,131
		389,620	370,131
Total Charity Funds		**391,411**	**370,231**

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2023 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of Trustee: Claire Roberts

Signed on behalf of the Trustees: C Roberts

Date of approval: 17/10/2023

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

1 Accounting Policies

Legal Status
The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee.

Basis of Preparation
The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102), FRS 102, and the Companies Act 2006. After due consideration of available information about the future, the accounts have been prepared on a going concern basis.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a ‘special offering’ in the charity.

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

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

Resources Expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

Tangible Fixed Assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on a all tangible assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land	nil
Freehold Buildings	50 years
Project and office equipment	3 years
Furniture and fittings	5 years

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Donations and Legacies			
Donations & fundraising	8,095	-	**8,095**
Grants	-	12,750	**12,750**
	8,095	12,750	**20,845**
Charitable Activities			
Service provision contracts	88,104	-	**88,104**
Social activities income	98,309	2,178	**100,487**
Other income	461	-	**461**
	186,874	2,178	**189,052**
Trading Activities			
Retail sales	108,993	-	**108,993**
	108,993	-	**108,993**
Investment Income			
Bank interest	809	-	**809**
	809	-	**809**
Total Income	**304,771**	**14,928**	**319,699**

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

Analysis of Income cont.

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Donations and Legacies			
Donations & fundraising	7,001	3,534	**10,535**
Grants	-	18,200	**18,200**
	7,001	21,734	**28,735**
Charitable Activities			
Service provision contracts	92,509	-	**92,509**
Social activities income	67,530	67	**67,597**
	160,039	67	**160,106**
Trading Activities			
Retail sales	88,982	-	**88,982**
	88,982	-	**88,982**
Investment Income			
Bank interest	916	-	**916**
	916	-	**916**
Total Income	**256,938**	**21,801**	**278,739**

Grant Income Analysis

	2023	2022
	£	£
Harrison Potter	**4,150**	3,000
Leeds City Council grants	**-**	15,200
Leeds Community Foundation	**4,100**	-
Ferndale pharmaceuticals	**4,500**	-
	12,750	18,200

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Accommodation costs	44,978	-	**44,978**
Administration costs	12,712	2,929	**15,641**
Fundraising costs	1,720	-	**1,720**
Grants paid	-	-	**-**
Outside services	3,566	-	**3,566**
Retail purchases and costs	3,646	-	**3,646**
Social activities costs	53,982	8,058	**62,040**
Staff related costs	1,875	-	**1,875**
Staff salaries	158,904	2,250	**161,154**
Trustee expenses	59	-	**59**
Volunteer related costs	3,840	-	**3,840**
	285,282	13,237	**298,519**

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Accommodation costs	29,705	1,300	**31,005**
Administration costs	18,203	2,478	**20,681**
Fundraising costs	185	-	**185**
Grants paid	-	499	**499**
Outside services	5,759	-	**5,759**
Retail purchases and costs	2,406	-	**2,406**
Social activities costs	33,301	21,812	**55,113**
Staff related costs	1,622	405	**2,028**
Staff salaries	121,236	5,000	**126,236**
Trustee expenses	402	-	**402**
Volunteer related costs	1,258	262	**1,520**
	214,078	31,756	**245,834**

4 Volunteers

The charity benefits from the voluntary contributions of time and money in helping run the source and related activities during the year. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

5 Independent Examination Fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,074	1,008

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	146,652	114,290
Social security costs	5,567	7,479
Employer contributions to pension plans	5,358	4,467
	157,577	126,236

The average head count of employees during the year was as follows:

	2023	2022
Number of staff members	9	8

The number of employees who received benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	0	0

Key Management Personnel

The Trustees consider that the Board of Trustees comprise as the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

7 Trustee Remuneration, Expenses and Donations

During the year none of the trustees have been paid any reuneration (2022: nill).

During the year one Trustee incurred out of pocket expenses of £479.60 for transport expenses (2022: £579.50).

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

8 Tangible Assets

	Furniture and Fittings	Equipment	Freehold Property	Freehold Land	**Total**
	£	£	£	£	**£**
Costs					
At 1 April 2022	15,558	13,120	73,307	25,000	**126,985**
Additions	1,603	-	-	-	**1,603**
Disposal	(2,699)	-	-	-	**(2,699)**
At 31 March 2023	14,462	13,120	73,307	25,000	**125,889**
Depreciation					
At 1 April 2022	11,340	10,949	20,460	-	**42,749**
Disposal	(2,699)	-	-	-	**(2,699)**
Charge	2,109	1,085	1,466	-	**4,660**
At 31 March 2023	10,750	12,034	21,926	-	**44,710**
Net Book Value					
At 31 March 2022	**3,712**	**1,086**	**51,381**	**25,000**	**81,179**
At 1 April 2021	4,218	2,171	52,847	25,000	**84,236**

9 Debtors

	2023	2022
	£	£
Prepayments and accrued income	17,945	3,183
Other debtors	-	2,112
	17,945	5,295

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,074	1,008
Accruals and deferred income	-	10,324
	1,074	11,332

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Apr 22	Income	Expenditure	Transfers	**31 Mar 23**
	£	£	£	£	**£**
Unrestricted					
General	370,131	304,771	(285,282)	-	389,620
Total Unrestricted	**370,131**	**304,771**	**(285,282)**	**-**	**389,620**
Restricted Funds					
Harrison Potter	-	4,150	(4,050)	-	100
Leeds City Council Covid-19 grant	100	-	-	-	100
LCF Lunch Clubs grant	-	2,178	(2,178)	-	-
Newsletter	-	4,500	(2,929)	-	1,571
Winter fund	-	4,100	(4,080)	-	20
Total	**100**	**14,928**	**(13,237)**	**-**	**1,791**
Total Funds					
Total	**370,231**	**319,699**	**(298,519)**	**-**	**391,411**

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

Unrestricted Funds

	1 Apr 20	Income	Expenditure	Transfers	**31 Mar 21**
	£	£	£	£	**£**
Unrestricted					
General	327,271	256,938	(214,078)	-	370,131
Total Unrestricted	**327,271**	**256,938**	**(214,078)**	**-**	**370,131**
Restricted Funds					
CEV grant	-	10,000	(10,000)	-	**-**
Digital Health Hub grant	-	5,000	(5,000)	-	**-**
Harrison Potter	1,938	3,067	(5,005)	-	**-**
Leeds City Council Covid-19 grant	5,572	-	(5,472)	-	**100**
Leeds City Council Mice grant	55	200	(255)	-	**-**
LCF Lunch Clubs grant	-	1,984	(1,984)	-	**-**
LOPF Digital	-	550	(550)	-	**-**
Newsletter	-	1,000	(1,000)	-	**-**
St Luke's Walking group	69	-	(69)	-	**-**
Time to Shine	421	-	(421)	-	**-**
Windmill Transport	2,000	-	(2,000)	-	**-**
Total	**10,055**	**21,801**	**(31,756)**	**-**	**100**
Total Funds					
Total	**337,326**	**278,739**	**(245,834)**	**-**	**370,231**

Fund Descriptions

Restricted Funds

CEV grant	Clinically Extremely Vulnerable Transition grant, is used to support older CEV people to get back to regular activities, lunch clubs and for funding for any other support that they may need.
Digital Health Hub grant	Funding for extra outreach hours to promote and facilitiate the digital health hub.
Harrison Potter	Funds for trips, clubs and classes to reduce isolation and loneliness for older people in Middleton.
Leeds City Council Covid-19 grant	Covid-19 response fund.
Leeds City Council Mice grant	Funding for the walking group activities.
Leeds Community Foundations Lunch Clubs grant	Funding for lunch club activities.

Middleton Elderly Aid

Year Ended 31st March 2023

Notes to the Financial Statements

Fund Descriptions cont.

LOPF Digital	Leeds older peoples forum.
Newsletter	Funding towards the costs of a regular charity newsletter.
St Luke's Walking Group	For the walking group.
Time to Shine	For the seasonal loneliness project.
Windmill Transport	Funding for trips and activity transport.
Winter fund	The funding paid for extra hours for our outreach so we could support our housebound members over the cost of living crisis.

12 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Fixed Assets	81,179	-	**81,179**
Current Assets	309,515	1,791	**311,306**
Creditors less than 1 year	(1,074)	-	**(1,074)**
	389,620	1,791	**391,411**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	84,235	-	84,235
Current Assets	297,228	100	297,328
Creditors less than 1 year	(11,332)	-	(11,332)
	370,131	100	370,231

13 Related Party Transactions

There were no related party transactions which took place during the year (2022: £0).

14 Operating Lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023
	£
No later than 1 year	13,596
Later than 1 year but less than 5 years	53,251
Later than 5 years	-
	66,847

The operating lease is held for the charity's building premises.

MIDDLETON ELDERLY AID

England & Wales - Charity number 1100601

Accounts

Registered Charity no. 1100601
Registered Company no. 04826020

Middleton Elderly Aid
(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 31st March 2022

Middleton Elderly Aid

Year Ended 31st March 2022

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Middleton Elderly Aid

Year Ended 31st March 2022

Legal and Administrative Information

Reference
The Charity is called "Middleton Elderly Aid". The organisation is registered with the Charity Commission for England and Wales and Companies House, registered on the 9th July 2003.

Registered Charity Number	1100601
Registered Company Number	04826020
Registered Office	18 Middleton Park Road Middleton Leeds LS10 3ST
Website	www.middletonelderlyaid.org.uk
The Trustees and Directors	Michael Wood Desmond Butler Robin Silverwood Wayne Dixon Judith Blake *Resigned Dec 2021* Ada Bosomworth Patricia Webb Jean Weeks Claire Roberts Peter McKoewn Sharon Burke Jordan Kellett
Primary Bankers	Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL
Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

Middleton Elderly Aid

Year Ended 31st March 2022

Trustee's Annual Report

Structure, governance and management

The charity is a company limited by guarantee and was formed on 9 July 2003. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. Casual vacancies for trustees are filled by the board throughout the year.

Objectives and activities

The charity's objects

The charitable company is established for:
The relief of the aged in the Middleton area of Leeds (the area of benefit) and in particular the relief of poverty and the protection of the good health of the aged;

The advancement of the education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements;

The advancement of the education of the public, and promotion of research concerning the needs of the elderly in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities

Middleton Elderly Aid promotes independence amongst the over-60 population of the Middleton area through a range of activities and services, identifying and addressing social isolation amongst the over 60's in Middleton, Leeds. Our aims are: Working with partners to prevent service users from hospital stays by signposting to local partnerships. Promoting safety and security in the home in partnership with West Yorkshire Police and other agencies.

Offering a social centre open 6 days per week, offering a warm lunch 4 days and many other services and activities. Identifying gaps in statutory and other voluntary services and meeting those gaps wherever possible in the light of the Charity's finite resources, Promoting community partnerships within the defined geographical area.

Working to promote choice and empowerment amongst the identified client group. Carrying out research and consultation in order to operate a needs-led service, Routinely evaluating all aspects of the Charity's work in order to promote best value at all times, Enabling and valuing volunteers by providing training, support and commitment to each of them as individuals and as part of a team, Working in a way that respects the individual's right to equality, diversity and differences in race, gender, sexuality, religion, age, abilities, culture and political beliefs and valuing people – clients, carers, volunteers, colleagues, community members and citizens.

Offering a Community Charity shop open 5 days a week offering affordable items to the local community of all ages.

Middleton Elderly Aid

Year Ended 31st March 2022

Trustee's Annual Report

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular promoting independence and identifying and addressing social isolation amongst the over 60's in Middleton, Leeds.

The charity achieves through this through;
1. The prevention and relief of poverty
2. The advancement of education
3. The advancement of health
4. The advancement of citizenship and community development
5. The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

Achievements and performance

The year has seen the organisation come out of the most challenging period in memory. As all the members are elderly and vulnerable the staff have rallied to ensure that the Centre continued to remain open and to be able to support them. As something like normality slowly returned the Chief officer continued to ensure that all government advice was followed whilst recommencing a range of activities available with social distancing measures in place.

Even though we have gone through troubling times we have continued to be focused on reducing social isolation and increasing both mental and physical health.

The Trustees have continued to have oversight of the organisation with service users a prominent role, making up 5 of the 9 Trustee Board members. The other 4 members include two local Councillors, a local solicitor and a Chair with long experience of managing charities.

We have continued to operate 6 days a week and signposting service users with unrecognised needs and introducing attendees to further support networks.

We are consolidating good working relationships with a number of primary health and wider support networks. The Board's investment in the retail part of the organisation has increased its financial support to the organisation making us less reliant on historical funding sources.

Plans for furture periods

The year has been a challenging one as the organisation has begun to return to some form of normalcy. However, the future remains uncertain. Fortunately, MEA is in a good position to meet challenging times ahead with strong and creative management and sound finances. Previous to the pandemic the Board had agreed to look at ways of reducing account surplus to 6 months running costs and look at means of increasing the range of services and capital expenditure. Given the continuing uncertainties in the economic outlook those plans are shelved white we consider what levels of practical and financial support members of the organisation may require over the next 12 months.

Middleton Elderly Aid

Year Ended 31st March 2022

Trustee's Annual Report

Financial review
The financial activity for the charity during the year was as follows:

	£
Total net income for the year	32,905
Net unrestricted income for the year	42,860
Net restricted expenditure for the year	9,955

Reserves policy
Middleton Elderly Aid reserves policy is to maintain sufficient level of reserves to enable operating activities to be maintained (for a period of up to 6 months), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the inherent credit and associated risks of placing client monies paid in advance of activities.
- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;
- the funding of unforeseen major projects that have not been provided for in the normal financial planning process;
- and the setting aside of an appropriate sum for ensuring the continuation of regular activities of Middleton Elderly Aid

The unrestricted reserves of the charity are designated and allocated to meet the above risks and contingencies are summarised as follows:

Higher Limit - Unrestricted fund held: £130,000 (6 months)
Lower Limit – Unrestricted fund held: £260,000 (1 year)

The trustees have also included in teh 2022/23 budget £20,000 for the members of the charity to be supported through the cost of living crisis.

The charity's free reserves, excluding fixed assets, at the year end were £285,112.

The trustees acknowledge that actual reserves are in excess of the limit set out in the policy and are planning to invest funds in the extension of the building to improve the ability of the charity to meet the needs of its users.

Middleton Elderly Aid

Year Ended 31st March 2022

Trustee's Annual Report

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year.

In preparing these financial statements, the trustees are required to:
select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the Trustees

Name of Trustee: CLAIRE ROBERTS

Signed on behalf of the Trustees: C Roberts

Date of approval: 12/11/22

Middleton Elderly Aid

Year Ended 31st March 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Middelton Elderly Aid ('the charity') for the year ended 31st March 2022.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 16/11/2022

Middleton Elderly Aid

Year Ended 31st March 2022

Statement of Financial Activities

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 **Total Funds £**	2021 Total funds £
Income					
Donations and legacies		7,001	21,734	**28,735**	47,552
Charitable activities		160,039	67	**160,106**	135,695
Trading activities		88,982	-	**88,982**	21,749
Other		916	-	**916**	753
Total Income	**2**	256,938	21,801	**278,739**	205,750
Expenditure					
Expenditure on charitable activities	**3**	214,078	31,756	**245,834**	195,103
Total Expenditure		214,078	31,756	**245,834**	195,103
Net income / (expenditure)		42,860	(9,955)	**32,905**	10,647
Net income and net movement in funds					
Total funds brought forward	**11**	327,271	10,055	**337,326**	326,679
Transfers	**11**	-	-	**-**	-
Total funds carried forward	**11**	370,131	100	**370,231**	337,326

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Middleton Elderly Aid

Year Ended 31st March 2022

Statement of Financial Position

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	8	84,235	88,575
		84,235	88,575
Current assets			
Debtors	9	5,295	6,386
Cash at bank and in hand		292,033	243,325
		297,328	249,711
Creditors: amounts falling due within one year	10	11,332	960
Net current assets		285,996	248,751
Net assets	12	**370,231**	**337,326**
Funds of the charity			
Restricted funds	11	100	10,055
Unrestricted funds			
Unrestricted general	11	370,131	327,271
		370,131	327,271
Total charity funds		**370,231**	**337,326**

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2022 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of Trustee: CLAIRE ROBERTS

Signed on behalf of the Trustees: C Roberts

Date of approval: 12/11/22

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

1 Accounting Policies

Legal Status
The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per trustee.

Basis of Preparation
The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102), FRS 102, and the Companies Act 2006. After due consideration of available information about the future, the accounts have been prepared on a going concern basis.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a 'special offering' in the charity.

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

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the Trustees Annual Report.

• Investment Income is included in the accounts when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

Tangible Fixed Assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on a all tangible assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land	nil
Freehold Buildings	50 years
Project and office equipment	3 years
Furniture and fittings	5 years

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Donations and Legacies			
Donations & Fundraising	7,001	3,534	**10,535**
Grants	-	18,200	**18,200**
	7,001	21,734	**28,735**
Charitable Activities			
Service Provision Contracts	92,509	-	**92,509**
Social Activities Income	67,530	67	**67,597**
	160,039	67	**160,106**
Trading Activities			
Retail Sales	88,982	-	**88,982**
	88,982	-	**88,982**
Investment income			
Bank Interest	916	-	**916**
	916	-	**916**
Total Income	**256,938**	**21,801**	**278,739**

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations and Legacies			
Donations & Fundraising	2,784	-	**2,784**
Grants	18,946	25,821	**44,768**
	21,730	25,821	**47,552**
Charitable Activities			
Service Provision Contracts	96,915	-	**96,915**
Social Activities Income	36,888	1,892	**38,780**
	133,803	1,892	**135,695**
Trading Activities			
Retail Sales	21,749	-	**21,749**
	21,749	-	**21,749**
Investment income			
Bank Interest	753	-	**753**
	753	-	**753**
Total Income	**178,035**	**27,713**	**205,750**

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

Grant Income Analysis

	2022	2021
	£	£
Covid-19 Job Retention Scheme	**-**	18,846
Harrison Potter	**3,000**	2,000
Jaks	**-**	500
Leeds City Council Grants	**15,200**	12,662
Leeds Community Foundation	**-**	1,000
Lunch Clubs	**-**	1,892
Martin Lewis	**-**	5,000
Neighbourly	**-**	400
Other Small Grants	**-**	1,967
Tesco Groundworks	**-**	500
	18,200	44,768

Grants awarded from Leeds City Council in 2022 include; Members Improvements in the Community and the Environment (MICE) Grant, Clinically Extremely Vulnerable (CEV) Grant, and a Digital Health Hub Grant.

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Accommodation costs	29,705	1,300	**31,005**
Administration costs	18,203	2,478	**20,681**
Fundraising costs	185	-	**185**
Grants paid	-	499	**499**
Outside services	5,759	-	**5,759**
Retail purchases and costs	2,406	-	**2,406**
Social activities costs	33,301	21,812	**55,113**
Staff related costs	1,622	405	**2,028**
Staff salaries	121,236	5,000	**126,236**
Trustee expenses	402	-	**402**
Volunteer related costs	1,258	262	**1,520**
	214,078	31,756	**245,834**

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Accommodation costs	21,439	2,244	**23,683**
Administration costs	5,260	6,060	**11,321**
Fundraising costs	-	-	**-**
Grants paid	-	-	**-**
Outside services	5,400	-	**5,400**
Retail purchases and costs	1,329	-	**1,329**
Social activities costs	1,281	24,364	**25,645**
Staff related costs	133	190	**324**
Staff salaries	127,019	-	**127,019**
Trustee expenses	-	-	**-**
Volunteer related costs	383	-	**383**
	162,244	32,859	**195,103**

4 Volunteers

The charity benefits from the voluntary contributions of time and money in helping run the source and related activities during the year. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

5 Independent examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination and preparation of the financial statements	1,008	960

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	114,290	116,220
Social security costs	7,479	6,622
Employer contributions to pension plans	4,467	4,177
	126,236	127,019

The average head count of employees during the year was as follows:

	2022	2021
Number of staff members	8.0	9.5

Number of employees who received benefits of more than £60,000 during the year was as follows:

	2022	2021
More than £60,000	0	0

Key Management Personnel

The Trustees consider that the Board of Trustees comprise as the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

7 Trustee remuneration, expenses and donations

During the year none of the trustees have been paid any remuneration (2021: nil).

During the year one Trustee incurred out of pocket expenses of £579.50 for transport expenses (2021: nil).

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

8 Tangible assets

	Furniture and Fittings	Equipment	Freehold Property	Freehold Land	**Total**
	£	£	£	£	**£**
Costs					
At 1 April 2021	15,558	10,877	73,307	25,000	**124,742**
Additions	-	3,256	-	-	**3,256**
At 31 March 2022	15,558	13,120	73,307	25,000	**126,985**
Depreciation					
At 1 April 2021	8,230	8,943	18,994	-	**36,167**
Additions	3,111	3,019	1,466	-	**7,596**
At 31 March 2022	11,340	10,949	20,460	-	**42,750**
Net Book Value					
At 31 March 2022	**4,218**	**2,171**	**52,847**	**25,000**	**84,235**
At 1 April 2021	7,328	1,934	54,313	25,000	**88,575**

9 Debtors

	2022	2021
	£	£
Prepayments and accrued income	3,183	6,386
Other debtors	2,112	-
	5,295	6,386

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	1,008	960
Accruals and deferred income	10,324	-
	11,332	960

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Apr 21	Income	Expenditure	Transfers	31 Mar 22
	£	£	£	£	£
Unrestricted					
General	327,271	256,938	(214,078)	-	370,131
Total Unrestricted	**327,271**	**256,938**	**(214,078)**	**-**	**370,131**
Restricted Funds					
CEV Grant	-	10,000	(10,000)	-	-
Digital Health Hub Grant	-	5,000	(5,000)	-	-
Harrison Potter	1,938	3,067	(5,005)	-	-
Leeds City Council Covid 19	5,572	-	(5,472)	-	100
Leeds City Council Mice Grant	55	200	(255)	-	-
LCF Lunch Clubs Grant	-	1,984	(1,984)	-	-
LOPF Digital	-	550	(550)	-	-
Newsletter	-	1,000	(1,000)	-	-
St Luke's Walking Group	69	-	(69)	-	-
Time to Shine	421	-	(421)	-	-
Windmill Transport	2,000	-	(2,000)	-	-
Total	**10,055**	**21,801**	**(31,756)**	**-**	**100**
Total Funds					
Total	**337,326**	**278,739**	**(245,834)**	**-**	**370,231**

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

Unrestricted Funds

	1 Apr 20	Income	Expenditure	Transfers	**31 Mar 21**
	£	£	£	£	**£**
Unrestricted					
General	311,478	178,036	(162,244)	-	327,271
Total Unrestricted	**311,478**	**178,036**	**(162,244)**	**-**	**327,271**
Restricted Funds					
Greggs	1,000	-	(1,000)	-	**-**
Harrison Potter	3,000	2,000	(3,062)	-	**1,938**
Jaks	-	500	(500)	-	**-**
Leeds Building Society	358	-	(358)	-	**(0)**
Leeds City Council HAP	-	200	(200)	-	**-**
Leeds City Council Covid-19	-	12,162	(6,590)	-	**5,572**
Leeds City Council Lunch Clubs Grant	-	3,784	(3,784)	-	**-**
Leeds City Council Mice Grant	-	200	(145)	-	**55**
Leeds City Council Outreach Grant	1,770	-	(1,770)	-	**-**
Leeds Community Foundation	-	1,000	(1,000)	-	**-**
Martin Lewis	-	5,000	(5,000)	-	**-**
National Lottery	1,123	-	(1,123)	-	**-**
Neighbourly	-	400	(400)	-	**-**
Other immaterial funding pots	-	1,967	(1,967)	-	**-**
St Luke's Walking Group	144	-	(75)	-	**69**
Tesco	-	500	(500)	-	**-**
Time to Shine	1,304	-	(883)	-	**421**
Wades	2,650	-	(2,650)	-	**-**
Windmill Transport	2,000	-	-	-	**2,000**
Winter Wellbeing	1,852	-	(1,852)	-	**-**
Total	**15,201**	**27,713**	**(32,859)**	**-**	**10,055**
Total Funds					
Total	**326,679**	**205,750**	**(195,103)**	**-**	**337,326**

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

Fund Descriptions

Restricted Funds

CEV Grant	Clinically Extremely Vulnerable Transition Grant, is used to support older CEV people to get back to regular activities, lunch clubs and for funding for any other support that they may need.
Digital Health Hub Grant	Funding for extra outreach hours to promote and facilitiate the digital health hub.
Harrison Potter	Funds for the new client service user database.
Leeds City Council Covid 19	Covid-19 response fund.
Leeds City Council Mice Grant	Funding for the walking group activities.
Leeds Community Foundations Lunch Clubs Grant	Funding for lunch club activities.
LOPF Digital	Leeds older peoples forum.
Newsletter	Funding towards the costs of regular charity newsletter.
St Luke's Walking Group	For the walking group.
Time to Shine	For the seasonal loneliness project.
Windmill Transport	Funding for trips and activity transport.

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Fixed Assets	84,235	-	**84,235**
Current Assets	297,228	100	**297,328**
Creditors less than 1 year	(11,332)	-	**(11,332)**
	370,131	100	**370,231**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	88,575	-	88,575
Current Assets	239,656	10,055	249,711
Creditors less than 1 year	(960)	-	(960)
	327,271	10,055	337,326

Middleton Elderly Aid

Year Ended 31st March 2022

Notes to the Financial Statements

13 Related party transactions

There were no related party transactions which took place during the year (2021: £0).

14 Operating Lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022
	£
No later than 1 year	13,596
Later than 1 year but less than 5 years	54,384
Later than 5 years	12,463
	80,443

The operating lease is held for the charity's building premises.

MIDDLETON ELDERLY AID

England & Wales - Charity number 1100601

Accounts

Registered Charity no. 1100601
Registered Company no. 04826020

Middleton Elderly Aid

(Company Limited by Guarantee)

Trustees Annual Report and Accounts

Year Ended 31st March 2021

Middleton Elderly Aid

Year Ended 31st March 2021

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Middleton Elderly Aid

Year Ended 31st March 2021

Legal and Administrative Information

Reference
The Charity is called “Middleton Elderly Aid". The organisation is registered with the Charity Commission for England and Wales and Companies House, registered on the 9th July 2003.

Registered Charity Number	1100601
Registered Company Number	04826020
Registered Office	18 Middleton Park Road Middleton Leeds LS10 3ST
Website	www.middletonelderlyaid.org.uk
The Trustees and Directors	
	Michael Wood Desmond Butler Andrew Myers *(resigned November 2019)* Robin Silverwood Wayne Dixon Judith Blake Ada Bosomworth Patricia Webb Jean Weeks Claire Roberts
Primary Bankers	Virgin Money Jubilee House Gosforth Newcastle upon Tyne NE3 4PL
Independent Examiner:	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

Middleton Elderly Aid

Year Ended 31st March 2021

Trustee's Annual Report

Structure, governance and management
The charity is a company limited by guarantee and was formed on 9 July 2003. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees
The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. Casual vacancies for trustees are filled by the board throughout the year.

Objectives and activities

The charity's objects
The charitable company is established for:
The relief of the aged in the Middleton area of Leeds (the area of benefit) and in particular the relief of poverty and the protection of the good health of the aged;

The advancement of the education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements;

The advancement of the education of the public, and promotion of research concerning the needs of the elderly in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities
Middleton Elderly Aid promotes independence amongst the over-60 population of the Middleton area through a range of activities and services, identifying and addressing social isolation amongst the over 60's in Middleton, Leeds. Our aims are: Working with partners to prevent service users from hospital stays by signposting to local partnerships. Promoting safety and security in the home in partnership with West Yorkshire Police and other agencies.

Offering a social centre open 5 days per week, offering a warm lunch 4 days and many other services and activities. Identifying gaps in statutory and other voluntary services and meeting those gaps wherever possible in the light of the Charity's finite resources, Promoting community partnerships within the defined geographical area.

Working to promote choice and empowerment amongst the identified client group. Carrying out research and consultation in order to operate a needs-led service, Routinely evaluating all aspects of the Charity's work in order to promote best value at all times, Enabling and valuing volunteers by providing training, support and commitment to each of them as individuals and as part of a team, Working in a way that respects the individual's right to equality, diversity and differences in race, gender, sexuality, religion, age, abilities, culture and political beliefs and valuing people – clients, carers, volunteers, colleagues, community members and citizens.

Offering a Community Charity shop open 5 days a week offering affordable items to the local community of all ages.

Middleton Elderly Aid

Year Ended 31st March 2021

Trustee's Annual Report

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular promoting independence and identifying and addressing social isolation amongst the over 60's in Middleton, Leeds.

Achievements and performance

The Charity has continued to build on its strengths over the financial year with an increase in both numbers of service users and the range of activities on offer. The activities take place both inside and outside of the centre. They are focused on reducing social isolation and increasing both mental and physical health.

The Charity has increased its Board membership with 5 service users out of a total of 9 members. The Board has also appointed a Treasurer. We have appointed a Chief Officer to clarify management responsibilities and to have clearer lines of accountability. The reorganisation is now complete and we have updated the majority of our policies and procedures and introduced new policies where they were lacking.

Due to the coroner virus pandemic the activities the charity was able to undertake were greatly effected. Activities and catering was tailored and changed so that services could still be run and service users reached during times of national lockdown and other covid-19 restrictions. Specific grant funding was receiving during the year in order to support service users during the pandemic.

Financial review

The financial activity for the charity during the year was as follows:

	£
Total net income for the year	10,647
Net unrestricted income for the year	15,793
Net restricted expenditure for the year	(5,146)

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be 6 months of running costs. The purpose of retaining this reserve is to enable the charity to continue to operate in situations such as a drop in income and also to enable an orderly winding up if the charity had to close. The charity's free reserves, excluding fixed assets, at the year end were £248,751.

The trustees acknowledge that actual reserves are in excess of the limit set out in the policy and are planning to invest funds in the extension of the building to improve the ability of the charity to meet the needs of its users.

Middleton Elderly Aid

Year Ended 31st March 2021

Trustee's Annual Report

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year.

In preparing these financial statements, the trustees are required to:
select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the Trustees

Name of Trustee: Mike Wood

Signed on behalf of the Trustees:

Date of approval: 11/09/2021

Middleton Elderly Aid

Year Ended 31st March 2021

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Middelton Elderly Aid ('the charity') for the year ended 31st March 2021.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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.

Nigel Wyatt

Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 13/09/2021

Middleton Elderly Aid

Year Ended 31st March 2021

Statement of Financial Activities

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 **Total Funds £**	2020 Total funds £
Income					
Donations and legacies		21,731	25,821	**47,552**	15,833
Charitable activities	**2**	133,803	1,892	**135,695**	96,915
Trading Activities		21,749	-	**21,749**	165,143
Other		753	-	**753**	467
Total Income		178,036	27,713	**205,750**	278,358
Expenditure					
Expenditure on charitable activities	**3**	162,244	32,859	**195,103**	286,621
Total Expenditure		162,244	32,859	**195,103**	286,621
Net income / (expenditure)		15,793	(5,146)	**10,647**	(8,263)
Net income and net movement in funds					
Total funds brought forward	**11**	311,478	15,201	**326,679**	334,942
Transfers	**11**	-	-	**-**	-
Total funds carried forward	**11**	327,271	10,055	**337,326**	326,679

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

Middleton Elderly Aid

Year Ended 31st March 2021

Statement of Financial Position

	Note	2021 £	2020 £
Fixed Asets			
Tangible Assets	**8**	88,575	95,846
		88,575	95,846
Current assets			
Debtors	**9**	6,386	6,386
Cash at bank and in hand		243,325	237,806
		249,711	244,192
Creditors: amounts falling due within one year	**10**	960	13,359
Net current assets		248,751	230,833
Net assets	**12**	**337,326**	**326,679**
Funds of the charity			
Restricted funds	**11**	10,055	15,201
Unrestricted funds			
Unrestricted General	**11**	327,271	311,478
		327,271	311,478
Total charity funds		**337,326**	**326,679**

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.
The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of Trustee: Mike Wood

Signed on behalf of the Trustees:

Date of approval: 11/09/2021

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

1 Accounting Policies

Legal Status
The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per trustee.

Basis of Preparation
The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (FRS 102), FRS 102, and the Companies Act 2006. After due consideration of available information about the future, the accounts have been prepared on a going concern basis.

The financial statements are prepared in sterling, which is the functional currency of the company.

Monetary amounts in these financial statements are rounded to the nearest £. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often know as a ‘special offering’ in the church.

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

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

Incoming Resources
All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

• All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.

• Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

• Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).

• Donated services and facilities are included at the value to the charity where this can be quantified.

• Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

• Volunteer time, the value of voluntary support for the work of the charity is not included in the accounts but is described in the Trustees annual report.

• Investment Income is included in the accounts when receivable.

Resources expended
Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition
Abilities are recognised as soon as there Is a legal or constructive obligation committing the charity to pay out resources.

Pensions
The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

Tangible Fixed Assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on a all tangible assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land	nil
Freehold Buildings	50 years
Project and office equipment	3 years
Furniture and fittings	5 years

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity Is exempt from tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believes that no material uncertainties exist. The Trustees has considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Donations and legacies			
Donations & Fundraising	2,784	-	**2,784**
Grants	18,946	25,821	**44,768**
	21,731	25,821	**47,552**
Charitable activities			
Service Provision Contracts	96,915	-	**96,915**
Social Activities Income	36,888	1,892	**38,780**
	133,803	1,892	**135,695**
Trading Activities			
Retail Sales	21,749	-	**21,749**
	21,749	-	**21,749**
Investment income			
Bank Interest	753	-	**753**
	753	-	**753**
Total Income	**178,036**	**27,713**	**205,750**

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Donations and legacies			
Donations & Fundraising	2,231	-	**2,231**
Grants	-	13,602	**13,602**
	2,231	13,602	**15,833**
Charitable activities			
Service Provision Contracts	96,915	-	**96,915**
	96,915	-	**96,915**
Trading Activities			
Retail Sales + Social Activities Income	165,143	-	**165,143**
Investment income			
Bank Interest	467	-	**467**
	467	-	**467**
Total Income	**264,756**	**13,602**	**278,358**

For the accounts year ending 31st March 2021 the income has been analysed by splitting Retail Sales and Social Activities income. This was not the case in the accounts year ending 31st March 2020 where Retail sales, social activities and other fundraising income were recorded jointly.

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

Grant Income Analysis

	2021	2020
	£	£
Brewin Dolphin	-	1,000
Covid-19 Job Retention Scheme	18,846	-
Greggs Foundation	-	1,000
Harrison Potter	2,000	3,000
Jaks	500	-
Leeds City Council Grants	12,662	1,852
Leeds Community Foundation	1,000	-
Lunch Clubs	1,892	-
Martin Lewis	5,000	-
National Lottery Garden Club	-	100
Neighbourly	400	-
Other Small Grants	1,967	-
St Luke's Community	-	250
Tesco Groundworks	500	-
Time To Shine	-	1,400
Wades	-	3,000
Windmill Transport	-	2,000
	44,768	13,602

During the year the charity received government grants through the Covid-19 job retention scheme. The total amount received during the year was £18,846. All conditions of the grants were met.

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Accommodation costs	21,439	2,244	**23,683**
Administration costs	5,260	6,060	**11,321**
Outside Services	5,400	-	**5,400**
Retail purchases and costs	1,329	-	**1,329**
Social Activities Costs	1,281	24,364	**25,645**
Staff Related Costs	133	190	**324**
Staff Salaries	127,019	-	**127,019**
Volunteer Related Costs	383	-	**383**
	162,244	32,859	**195,103**

	Unrestricted Funds	Restricted Funds	**Total Funds 2020**
	£	£	**£**
Accommodation costs	26,547	-	**26,547**
Administration costs	18,581	1,000	**19,581**
Outside Services	-	-	**-**
Retail purchases and costs	5,522	-	**5,522**
Social Activities Costs	63,711	4,851	**68,562**
Staff Related Costs	2,440	-	**2,440**
Staff Salaries	161,291	-	**161,291**
Volunteer Related Costs	2,678	-	**2,678**
	280,770	5,851	**286,621**

4 Volunteers

The charity benefits from the voluntary contributions of time and money in helping run the source and related activities during the year. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2021	2020
	£	£
Independent examination and preparation of the financial statements	960	1,080

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	116,220	151,140
Social security costs	6,622	5,042
Employer contributions to pension plans	4,177	5,109
	127,019	161,291

During the year the charity incurred redundancy costs of £2,601 (2020: £0). Redundancy costs are recognised in the year that the redundancy takes place.

The average head count of employees during the year was as follows:

	2021	2020
Number of staff members	9.5	12.5

Number of employees who received benefits of more than £60,000 during the year was as follows:

	2021	2020
More than £60,000	0	0

Key Management Personnel

The Trustees consider that the Board of Trustees comprise as the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis.

7 Trustee remuneration, expenses and donations

During the year no trustees were paid any expenses.

No trustee received any remuneration or benefit during this or the previous year.

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

8 Tangible assets

	Furniture and Fittings	Equipment	Freehold Property	Freehold Land	**Total**
	£	£	£	£	**£**
Costs					
At 1 April 2019	15,558	10,877	73,307	25,000	**124,742**
Additions	-	-	-	-	**-**
At 31 March 2020	15,558	10,877	73,307	25,000	**124,742**
Depreciation					
At 1 April 2019	5,118	6,250	17,528	-	**28,896**
Additions	3,112	2,693	1,466	-	**7,271**
At 31 March 2020	8,230	8,943	18,994	-	**36,167**
Net Book Value					
At 31 March 2020	**7,328**	**1,934**	**54,313**	**25,000**	**88,575**
At 1 April 2019	10,440	4,627	55,779	25,000	**95,846**

9 Debtors

	2021	2020
	£	£
Prepayments and accrued income	6,386	6,386
	6,386	6,386

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	-	-
Accruals and deferred income	960	13,359
	960	13,359

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Apr 20	Income	Expenditure	Transfers	**31 Mar 21**
	£	£	£	£	**£**
Unrestricted					
General	311,478	178,036	(162,244)	-	327,271
Total Unrestricted	**311,478**	**178,036**	**(162,244)**	**-**	**327,271**
Restricted Funds					
Greggs	1,000	-	(1,000)	-	**-**
Harrison Potter	3,000	2,000	(3,062)	-	**1,938**
Jaks	-	500	(500)	-	**-**
Leeds Building Society	358	-	(358)	-	**(0)**
Leeds City Council HAP	-	200	(200)	-	**-**
Leeds City Council Covid-19	-	12,162	(6,590)	-	**5,572**
Leeds City Council Lunch Clubs Grant	-	3,784	(3,784)	-	**-**
Leeds City Council Mice Grant	-	200	(145)	-	**55**
Leeds City Council Outreach Grant	1,770	-	(1,770)	-	**-**
Leeds Community Foundation	-	1,000	(1,000)	-	**-**
Martin Lewis	-	5,000	(5,000)	-	**-**
National Lottery	1,123	-	(1,123)	-	**-**
Neighbourly	-	400	(400)	-	**-**
Other imaterial funding pots	-	1,967	(1,967)	-	**-**
St Luke's walking group	144	-	(75)	-	**69**
Tesco	-	500	(500)	-	**-**
Time to Shine	1,304	-	(883)	-	**421**
Wades	2,650	-	(2,650)	-	**-**
Windmill Transport	2,000	-	-	-	**2,000**
Winter Wellbeing	1,852	-	(1,852)	-	**-**
Total	**15,201**	**27,713**	**(32,859)**	**-**	**10,055**
Total Funds					
Total	**326,679**	**205,750**	**(195,103)**	**-**	**337,326**

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

Fund Descriptions

Restricted Funds

Greggs	Trip costs and fund for the Christmas party
Harrison Potter	Funds for the new client service user database
Jaks	Covid-19 response fund
Leeds Building Society	For tablets / computers / IT trainer
Leeds City Council HAP	Funding for boxing day activities
Leeds City Council Covid-19	Covid-19 response fund
Leeds City Council Lunch Clubs Grant	Funding for lunch club activities
Leeds City Council Mice Grant	Funding for the walking group activities
Leeds City Council Outreach Grant	For outreach work
Leeds Community Foundation	Funding for lunch club activities
Martin Lewis	Covid-19 response fund
National Lottery	For the gardening project
Neighbourly	Covid-19 response fund
Other imaterial funding pots	Other small immaterial funds received during the year
St Luke's walking group	For the walking group
Tesco	Covid-19 response fund
Time to Shine	For the seasonal loneliness project
Wades	For the annual holiday deposit and a volunteers social event
Windmill Transport	Funding for trips and activity transport
Winter Wellbeing	For winter wellbeing activities

Middleton Elderly Aid

Year Ended 31st March 2021

Notes to the Financial Statements

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2021**
	£	£	**£**
Fixed Assets	88,575	-	**88,575**
Current Assets	239,656	10,055	**249,711**
Creditors less than 1 year	(960)	-	**(960)**
	327,271	10,055	**337,326**

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed Assets	95,846	-	95,846
Current Assets	228,991	15,201	244,192
Creditors less than 1 year	(13,359)	-	(13,359)
	311,478	15,201	326,679

13 Related party transactions

There were no related party transactions which took place during the year (2020: £0).

14 Operating Lease

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021
	£
No later than 1 year	13,596
Later than 1 year but less than 5 years	54,384
Later than 5 years	53,251
	121,231

The operating lease is held for the charity's building premises.