

Moor Allerton Elderly Care

Charity number 1100645

A company limited by guarantee number 04352867

Annual Report and Financial Statements

for the year ended 31 March 2023



Moor Allerton Elderly Care

Annual Report and Financial Statements for the year ended 31 March 2023

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Moor Allerton Elderly Care

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
H Foreman	Chair
J Roberts	Treasurer
J Hurst	
E Ludlow	
M Ramsey	
D Ghosh	
D Wynnck	
J Savage	
P Harriman	

Charity number	1100645	Registered in England and Wales
Company number	04352867	Registered in England and Wales

Registered and principal address

57 Cranmer Bank
Moortown
Leeds
LS17 5JD

Bankers

Unity Trust Bank Nine Brindley Place Birmingham B1 2HB	Cambridge & Counties Bank Charnwood Court 58 New Walk Leicester LE1 6TE	Virgin Money Symington House 7-8 North Avenue Clydebank Business Park Clydebank G81 2NT
Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW	Shawbrook Bank Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE	

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

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.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

The relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage in the Moor Allerton, Alwoodley and Shadwell areas of Leeds and throughout the county of West Yorkshire and wider area.

The charity's main activities

Moor Allerton Elderly Care (MAECare) aims to improve the quality of life of older people and ensure that they can remain independent for as long as possible, accepts and values each individual member, volunteer and employee and offers its services regardless of religion, belief, race, disability, gender or sexual orientation.

We work with people aged 60 and over who are living in the Alwoodley, Moortown and Shadwell areas. The average age of our service users is 80, however people are involved in MAECare aged from 60 to over 100 years old. The involvement of different people at different ages bears testimony to the fact that chronological age bears no relation to physical and mental ability. 121 members are living with dementia. Our area is very mixed, however about a quarter of our service users live in areas which are in the 10-15% most deprived areas in the country.

Information and assistance with accessing a wide variety of services is provided free to all older people in the area.

MAECare has shop front premises, which are wheelchair accessible; activities and services are offered at a wide range of venues throughout the geographical area covered.

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 the relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage.

Achievements and performance

2022- 2023 was the year that saw us finally emerge from the pandemic years. Although as a society we are living with COVID and we have to be aware of the vulnerability of many of our service users, this was the year that felt like the return to something like normality, although a different kind of normal. Numbers remained lower than pre-pandemic for many of our activities as service users remained cautious; some have moved away, some have passed away, and some have had their mobility and confidence impacted to such an extent that we may not see them again. It was also the year that the cost of living crisis hit which for some had a more dramatic impact even than COVID, and for MAECare meant that we continued to support the wider community alongside encouraging an increase in uptake of our services for older people.

We sent our quarterly newsletter out to 898 people living in 789 households, a slight increase on last year, of whom 321 people attended an event or activity over the year. 21 housebound service users had the support of a befriender and nearly 200 people received one to one support which ranged from emotional support for mental health issues to support in claiming benefits that could help with care, mobility or daily living costs, and advice on care and other daily living support.

We were in contact with everyone at least once in the year.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

Most of the groups and activities that predated COVID resumed over the year including Monday Matinee, initially run at the library which offered more space, and trips out to places in Leeds for those whose mobility needs meant they would otherwise struggle. The popular Breakfast Club resumed and will continue, with funding, into the spring and early summer of 2023, attended so far by 21 service users. A couple of groups failed to attract sufficient numbers to be viable so we decided to stop them; however we started two new activities: our Wednesday Drop-in and Out and About on Mondays. The former, a weekly activity that people attend on their own terms, has grown in popularity. It seems the formula of being able to choose when to arrive and leave and what to do (chat, play games, get IT support) is popular. Out and About attempts to reach out to service users who may not attend any other activities, and to reach new ones, by visiting different cafes in the area. All of these groups provide opportunities for older people to make connections that reduce social isolation. We continued to subsidise transport enabling users to attend events and classes.

The targeted work with people with dementia continued. Circles of Support provided one to one support to 42 people with memory issues. We also ran three groups that are targeted at people living with memory problems: Sporting Memories runs in partnership with the Sporting Memories Foundation, Active Minds - a Cognitive Support Therapy programme and Silver Linings, a themed activity group which incorporates arts, crafts, music and reminiscence.

Digital inclusion continued to be a priority. Tech Wednesdays were replaced during the year by the Wednesday Drop-in, still attended by students from Leeds Grammar School who can provide IT support, supplemented by one to one support. 30 people received one to one support on issues ranging from using NHS apps, problems with mobile phones, tablets and iPad, to doing things online. As we move into the new year, we have received funding from 100% Digital to become a Digital Health Hub which will also mean we have more equipment that we can loan or give out to service users. We are also building digital inclusion into many of our groups and exercise classes by setting up WhatsApp groups to enhance communication between ourselves and groups.

Over the year all of our exercise classes resumed, including Zumba which was always extremely popular. We have five different exercise classes throughout the week, which, coupled with walking football, means we can offer something for most people's abilities, 200 people took part in physical activity classes, supporting their overall health and wellbeing. These were enhanced by Art and Complementary Therapy. In addition to the benefits to physical health, all of these groups have the added benefit of reducing social isolation.

We received funding to pilot a new service that supports the discharge of older people from hospital. We developed our partnership work with the Meanwood Neighbourhood Team which referred patients to us. We supported 33 service users by organising prescription delivery, setting up meal services or shopping, arranging for cleaners and telecare, and supporting people into groups and activities that get them out of the house. We are delighted that this pilot project will be funded into a second year.

Intergenerational activities also resumed: Allerton High School organised a Strawberry Tea and a Christmas Party, the latter attended by over 60 service users. Leeds University International Students organised a cultural exchange activity. The value of intergenerational activities supports our outcome of involvement in the community and contributes towards community cohesion.

In addition to our core work, MAECare continued its role of Community Care Hub for the Alwoodley ward, supporting local people across all ages who were struggling with the cost of living crisis. We managed the Household Support Fund for the Alwoodley Ward, providing shopping and fuel vouchers to people of all ages. We distributed nearly £10,000 to over 125 people, in some cases up to 6 times for one household to buy food, and to over 40 people to pay for fuel. We also partnered with three local organisations (Lingfield Living Local, Moortown Methodist Centre and Give a Gift), providing them with the funds for additional targeted support through a food pantry and food parcels, some of which were distributed via schools. This was particularly helpful as it enabled MAECare to focus its support on older people in the final quarter, whereas most of the demand was from families and households in the most deprived areas.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

We also registered as a Warm Space, offering a space for older people to come for a warm drink, somewhere to keep warm and to charge their phones. We were asked to manage the Neighbourhood Support Fund which was distributed to other local warm spaces to help fund their offer. We were also asked to become the Neighbourhood Host for the Alwoodley ward for Leeds 2023 Year of Culture. This included supporting the Neighbourhood Anchor, appointed to galvanise take up of activities and to coordinate a local celebration event in the summer of 2023. Finally, the Central Local Care Partnership asked us to hold funds that would be distributed to organisations delivering activities that addressed health inequalities. These are all examples of our widening role as a Community Anchor, in addition to the ongoing support and attendance at the Alwoodley Community Forum.

This year we had over 62 active volunteers who contributed over 1660 hours in volunteering time to our activities, which ranged from football instructor, driving/giving lifts (over 250 lifts given), group support, newsletter delivery, admin and befriending.

Financial review

The net income for the year was £358, including net expenditure of £22,425 on unrestricted funds and net income of £22,783 on restricted funds after transfers.

The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets and designated funds, at the year end were £236,677.

Trustees will aim to hold at least six months' running costs, taking account of long and medium term funding streams, in addition to £10,000 to cover any redundancy and legal costs. Taking account of these funding streams, the trustees consider that minimum reserves of £102,000 should be held, in addition to the £10,000. The difference between the £102,000 and the actual reserves at the end of March 2023 will be considered when future years' budgets are prepared. The trustees keep the level of reserves under review.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Moor Allerton Elderly Care is a charity set up in 1995 and a company limited by guarantee.

The charity is a company limited by guarantee and was formed on 14 January 2002. It is governed by a memorandum and articles of association last amended 30 December 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Key management remuneration

The trustees consider the board of trustees and the Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 9 to the accounts.

The pay of the charity's Manager, Julia Edmunds, is reviewed periodically and normally increased in accordance with average earnings. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2023

Future plans

We held a constructive staff and trustee away day; as well as an opportunity to reflect back on the last two years, it was also a chance to look ahead. A working group was set up to follow up on actions and agree a plan for implementation. The main priorities are outreach and promotion to increase involvement from more service users and reach and engage more older people.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2023

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.

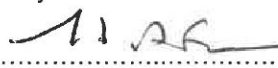
Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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.

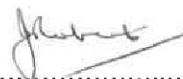
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding 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 board of trustees on 26th September 2023

Signed:  (Trustee)

Name: Howard Foreman

Signed:  (Trustee)

Name: Joan Roberts

Moor Allerton Elderly Care

Independent examiner's report to the trustees of Moor Allerton Elderly Care

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 9 to 18.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACCA 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: E J Beverley

Name: E J Beverley FCCA

27/09/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Moor Allerton Elderly Care
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					Restated
Grants and contracts	(2)	133,649	97,139	230,788	230,876
Donations, legacies and contributions		37,204	-	37,204	57,343
Subscriptions		3,227	-	3,227	4,431
Interest		4,044	-	4,044	1,237
Total income		<u>178,124</u>	<u>97,139</u>	<u>275,263</u>	<u>293,887</u>
Expenditure on:					
Staff costs and sessional workers	(3)	146,966	46,049	193,015	167,420
Goods and services provided		7,935	17,189	25,124	10,401
Travel and trips		7,974	290	8,264	1,866
Training		1,745	967	2,712	275
Volunteer expenses		1,709	48	1,757	1,216
Premises		9,072	-	9,072	8,615
Telephone		3,827	-	3,827	5,501
Insurance		1,857	-	1,857	2,192
Office costs and printing		19,464	9,813	29,277	40,974
Total expenditure		<u>200,549</u>	<u>74,356</u>	<u>274,905</u>	<u>238,460</u>
Net income / (expenditure)		<u>(22,425)</u>	<u>22,783</u>	<u>358</u>	<u>55,427</u>
Fund balances brought forward		<u>269,102</u>	<u>18,315</u>	<u>287,417</u>	<u>231,990</u>
Fund balances carried forward	(4)	<u>246,677</u>	<u>41,098</u>	<u>287,775</u>	<u>287,417</u>

All incoming resources and resources expended derive from continuing activities.

Moor Allerton Elderly Care
Balance sheet
as at 31 March 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					Restated
Debtors and prepayments	(5)	18,814	-	18,814	10,078
Cash at bank and in hand	(6)	236,275	41,098	277,373	285,579
Total current assets		<u>255,089</u>	<u>41,098</u>	<u>296,187</u>	<u>295,657</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	8,412	-	8,412	8,240
Total current liabilities		<u>8,412</u>	<u>-</u>	<u>8,412</u>	<u>8,240</u>
Net current assets / (liabilities)		<u>246,677</u>	<u>41,098</u>	<u>287,775</u>	<u>287,417</u>
Net assets		<u>246,677</u>	<u>41,098</u>	<u>287,775</u>	<u>287,417</u>
Funds					
Unrestricted funds					
General unrestricted funds		236,677	-	236,677	259,102
Designated funds	(8)	10,000	-	10,000	10,000
Unrestricted funds		<u>246,677</u>	<u>-</u>	<u>246,677</u>	<u>269,102</u>
Restricted funds		<u>-</u>	<u>41,098</u>	<u>41,098</u>	<u>18,315</u>
Total funds		<u>246,677</u>	<u>41,098</u>	<u>287,775</u>	<u>287,417</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 26th September 2023

Signed: Howard Foreman (Trustee)

Name: Howard Foreman

Moor Allerton Elderly Care

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

The previous year's accounts have been amended in relation to an item previously treated as a restricted grant being reclassified as a contract. Whilst this has not resulted in a change in the overall reserves, the restricted funds brought forward into the 2023 accounts have reduced and the unrestricted funds increased.

The previous year's accounts have also been amended for donated services that have been received in relation to the sponsorship and production of the newsletter.

Other than the above there have been no changes to the accounts in previous years.

Specific detail on the sums relating to these amendments have been provided in the notes.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

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.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Moor Allerton Elderly Care
Notes to the accounts
for the year ended 31 March 2023

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and Contracts	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
BUPA Foundation	1,920	-	1,920	-
Garfield Weston	25,000	-	25,000	25,000
Leeds City Council (Core Grant)	77,910	-	77,910	81,914
Leeds City Council (Other grants)	130	14,745	14,875	51,052
Leeds Older People's Forum	-	45,548	45,548	738
Leeds Culture Trust	-	300	300	-
Masonic Charitable Foundation	-	5,000	5,000	5,000
NHS Integrated Care Board	28,689	13,046	41,735	27,653
Voluntary Action Leeds	-	18,500	18,500	-
Arnold Clark	-	-	-	1,000
Evan Cornish	-	-	-	10,621
Football Foundation	-	-	-	500
Leeds Bereavement Forum	-	-	-	169
Leeds Community Foundation Winter Warmth	-	-	-	2,120
Trusthouse Charitable Foundation	-	-	-	20,000
Wades Charity	-	-	-	750
West Yorkshire Combined Authority	-	-	-	4,943
Leeds Community Foundation	-	-	-	(584)
	<u>133,649</u>	<u>97,139</u>	<u>230,788</u>	<u>230,876</u>

3 Staff costs and numbers and sessional workers	2023	2022
	£	£
Gross salaries	171,673	142,344
Social security costs (net of employment allowance)	7,146	5,221
Pensions	3,633	2,735
Staff costs	<u>182,452</u>	<u>150,300</u>
Sessional workers and other staff costs	<u>10,563</u>	<u>17,120</u>
	<u>193,015</u>	<u>167,420</u>

The average number of employees during the year was 9.8, being an average of 6 full time equivalent (2022 9.3 : 5.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	3,633	2,735

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds	Balance b/f £ Restated	Incoming £	Outgoing £	Transfers £	Balance c/f £
100% Digital	-	8,201	-	-	8,201
Annual Celebration	-	600	600	-	-
Community Connections	-	4,000	-	-	4,000
Enhance	-	43,288	33,952	-	9,336
Keep in Touch	10,621	-	10,621	-	-
Healthy Warm & Well	-	1,260	78	-	1,182
Household Support Fund	-	15,500	15,393	-	107
Leeds 2023	-	300	300	-	-
Leeds Bereavement Forum	169	-	169	-	-
Local Care Partnership	-	13,046	-	-	13,046
Masonic Charitable Foundation	5,000	5,000	5,000	-	5,000
Neighbourly Warmth	-	1,500	1,274	-	226
ONE Wellbeing	-	1,944	1,944	-	-
LCC Covid	1,895	-	1,895	-	-
Warm & Cosy	-	1,000	1,000	-	-
Warm Spaces	-	1,500	1,500	-	-
Winter Warmth	630	-	630	-	-
	18,315	97,139	74,356	-	41,098

Fund name

100% Digital

Annual Celebration

Community Connections

Enhance

Keep in Touch

Healthy Warm & Well

Household Support Fund

Leeds 2023

Leeds Bereavement Forum

Local Care Partnership

Masonic Charitable Foundation

Neighbourly Warmth

ONE Wellbeing

LCC Covid

Purpose of restriction

Funded by Leeds City Council to take on the role of Digital Health Hub and join the Central Local Care Partnership Digital Health Club network.

Funded by Leeds City Council, a local social event with our service users.

Funded by Leeds City Council Housing Advisory Panel, Community Connections supports digital inclusion activities.

Funded by Leeds Community Healthcare Trust, a project to support people leaving hospital to live independently in their own homes.

Funding from Evan Cornish for Keep in Touch activities.

Funded by Leeds Older People's Forum, this supports our ongoing breakfast club activity.

Funding from Voluntary Action Leeds to supply food and fuel vouchers for those in need from the local community.

As an anchor organisation for the Leeds 2023 Year of Culture, providing a signposting service to key local contacts.

Funding an opportunity for older people to get information and advice about planning for death and dying in a relaxed informal setting.

Funded by NHS Integrated Care Board to tackle localised health inequalities.

A grant that supports our befriending service for older people in LS17.

Volunteers are matched with an older person who is socially isolated and generally housebound, unable to get out and about.

The fund enables support to be given to local community organisations that can bring people together in warm spaces.

Funding from Leeds City Council to enable the purchase and training of a defibrillator for use at activities such as walking football.

To support the community through the Covid-19 pandemic.

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2023

4 Restricted funds (continued)

Fund name	Purpose of restriction
Warm & Cosy	To support winter activities such as the provision of a breakfast club in Q1 2023.
Warm Spaces	Funding from Voluntary Action Leeds to support the provision of a warm space on the premises.
Winter Warmth	To support winter 21/22 activities.

5 Debtors and prepayments

	2023	2022
	£	£
Debtors	17,364	7,406
Prepayments	1,450	2,672
	<u>18,814</u>	<u>10,078</u>

6 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	277,080	285,246
Cash in hand	293	333
	<u>277,373</u>	<u>285,579</u>

7 Creditors and accruals

	2023	2022
	£	£
Creditors	2,917	3,646
Accruals	3,225	2,439
Deferred income (see note below for analysis)	2,270	2,155
	<u>8,412</u>	<u>8,240</u>

Deferred income

	Deferred to next year	Released from last year
	£	£
Members subscription	2,225	2,155
Trips	45	-
	<u>2,270</u>	<u>2,155</u>

Item name	Reason for deferral
Members subscription	Paid in advance.
Trips	Paid in advance.

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2023

8 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Redundancy provision	10,000	-	-	-	10,000
	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,000</u>

9 Related party transactions

Trustee expenses

During the year 1 trustee was paid a total of £2 in respect of travel (previous year: 1 trustee and £18).

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £33,950 (previous year: £33,005).

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	4,489	4,489
In the second to fifth years inclusive	<u>10,089</u>	<u>14,579</u>
	<u>14,578</u>	<u>19,068</u>

11 Independent examiner's fee

The independent examiner's remuneration consists of an independent examination fee of £1,080 (2022: £1,158).

12 Donated goods and services

During the year the charity's newsletter was sponsored by a third party. The value of the sponsorship was £4,400 (2022:£4,400). The sums are included within Donations income and Office costs and printing expenditure.

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2023

13 Changes to previous year's accounts

The previous year's accounts have been amended in respect of two issues:

- a) A change in the treatment of one item of income previously treated as a restricted grant to a contract.
- b) The inclusion of the value of services received in kind.

Since the effect of making these changes is material and affects the figures in prior periods, the previous year's figures have been corrected in accordance with FRS102 para 10.21.

Changes in relation to reclassification of grant income to contract income

Effect of change on fund balances as reported at 31 March 2021

	Unrestricted funds £	Restricted funds £	Total funds £
Original balances in statutory accounts 31 March 2021	187,422	44,568	231,990
Move restricted fund balance to unrestricted funds	719	(719)	-
Amended total	<u>188,141</u>	<u>43,849</u>	<u>231,990</u>

Effect of change on fund balances as reported at 31 March 2022

	Unrestricted funds £	Restricted funds £	Total funds £
Original balances in statutory accounts 31 March 2022	263,776	23,641	287,417
Move restricted fund balance to unrestricted funds	5,326	(5,326)	-
Amended total	<u>269,102</u>	<u>18,315</u>	<u>287,417</u>

Changes in relation to recognition of donated services

Donations, legacies and contributions

	£
Original figure in statutory accounts year ended 31 March 2022	52,943
Add the value of services received in kind	4,400
Amended total	<u>57,343</u>

Office costs and printing

	£
Original figure in statutory accounts year ended 31 March 2022	36,574
Add the value of services received in kind	4,400
Amended total	<u>40,974</u>

Moor Allerton Elderly Care
Statement of Financial Activities including comparatives for all funds
(including summary income and expenditure account)
for the year ended 31 March 2023

	2023	Restated 2022	2023	Restated 2022	2023	Restated 2022
	Unrestricted funds £	Unrestricted funds £	Restricted funds £	Restricted funds £	Total funds £	Total funds £
Income						
Grants and contracts	133,649	135,567	97,139	95,309	230,788	230,876
Donations, legacies and contributions	37,204	57,343	-	-	37,204	57,343
Subscriptions	3,227	4,431	-	-	3,227	4,431
Interest	4,044	1,237	-	-	4,044	1,237
Total income	<u>178,124</u>	<u>198,578</u>	<u>97,139</u>	<u>95,309</u>	<u>275,263</u>	<u>293,887</u>
Expenditure						
Staff costs and sessional workers	146,966	61,191	46,049	106,229	193,015	167,420
Goods and services provided	7,935	6,397	17,189	4,004	25,124	10,401
Travel and trips	7,974	1,463	290	403	8,264	1,866
Training	1,745	256	967	19	2,712	275
Volunteer expenses	1,709	892	48	324	1,757	1,216
Premises	9,072	8,615	-	-	9,072	8,615
Telephone	3,827	5,501	-	-	3,827	5,501
Insurance	1,857	2,192	-	-	1,857	2,192
Office costs and printing	19,464	31,110	9,813	9,864	29,277	40,974
Total expenditure	<u>200,549</u>	<u>117,617</u>	<u>74,356</u>	<u>120,843</u>	<u>274,905</u>	<u>238,460</u>
Net income / (expenditure)	<u>(22,425)</u>	<u>80,961</u>	<u>22,783</u>	<u>(25,534)</u>	<u>358</u>	<u>55,427</u>
Fund balances brought forward	<u>269,102</u>	<u>188,141</u>	<u>18,315</u>	<u>43,849</u>	<u>287,417</u>	<u>231,990</u>
Fund balances carried forward	<u>246,677</u>	<u>269,102</u>	<u>41,098</u>	<u>18,315</u>	<u>287,775</u>	<u>287,417</u>