AGE UK CALDERDALE & KIRKLEES

England & Wales · Charity number 1102020

Details

Other names	AGE CONCERN CALDERDALE, AGE CONCERN CALDERDALE AND KIRKLEES, AGEUK CALDERDALE AND KIRKLEES
Status	Registered
Legal form	Charitable company
Company number	05013745
Registered	2004-02-10
Register	View on the Charity Commission register

Contact

Address	4-6 Square Woolshops Halifax HX1 1RJ
Phone	01422252040
Email	enquiry@ageukck.org.uk
Website	www.ageuk.org.uk/calderdaleandkirklees

Activities

Objects: TO PROMOTE THE RELIEF OF ELDERLY PEOPLE IN ANY MANNER WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE IN AND AROUND THE METROPOLITAN BOROUGHS OF CALDERDALE AND KIRKLEES (HEREINAFTER CALLED "THE AREA OF BENEFIT")

Activities: Age UK Calderdale and Kirklees exists to promote the well-being of all older people in Calderdale and Kirklees, recognising their right to independence, fulfilment, dignity and choice, working with them to help make later life a fulfilling and enjoyable experience.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Elderly/old People

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Geography

- **Area of benefit:** BOROUGHS OF CALDERDALE AND KIRKLEES
- Calderdale
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,992,526	£2,016,613	£699,121	93
2024-03-31	£1,892,284	£1,871,846	£723,208	88
2023-03-31	£1,829,951	£1,772,100	£702,770	88
2022-03-31	£1,578,058	£1,508,601	£644,919	77
2021-03-31	£1,888,932	£1,510,659	£575,462	85

Trustees

Name	Role	Appointed
Anthony Morris		2023-03-13
Charles Young		2021-09-20
Deborah Robinson		2025-09-15
Leanne Gibson		2023-03-13
Munaf Patel		2021-09-20
PETER M SPARK		2016-03-16
Rhodes Sakina		2025-03-24
Steve Brennan		2025-12-15

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AGE UK CALDERDALE & KIRKLEES

England & Wales - Charity number 1102020

Accounts

Charity registration number 1102020 (England and Wales)

Company registration number 05013745

AGE UK CALDERDALE & KIRKLEES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

AGE UK CALDERDALE & KIRKLEES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr E R Boulton	
	Mr P M Spark	
	Mr C Young	
	Mrs P Andrewartha	
	Mr M Patel	
	Mr A Morris	
	Miss L Gibson	
	Mrs D Robinson	(Appointed 15 September 2025)
	Mrs S Rhodes	(Appointed 24 March 2025)
Senior management	R Horner	Chief Executive Officer
Charity number (England and Wales)	1102020	
Company number	05013745	
Registered office	4 - 6 Square Halifax West Yorkshire HX1 1RJ	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	

AGE UK CALDERDALE & KIRKLEES

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AGE UK CALDERDALE & KIRKLEES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Objectives and aims

"Helping older people in Calderdale & Kirklees make the most of later life"

We exist to promote the wellbeing of all older people in Calderdale & Kirklees, recognizing their right to independence, fulfilment, dignity and choice. We support them and their carers to make later life a fulfilling and enjoyable experience through helping to maintain a quality of life as independently as possible. We will be inclusive and embrace equality and diversity.

Our memorandum of association expresses this as "to promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable in or around the Metropolitan Boroughs of Calderdale and Kirklees".

Our Vision
It is our vision to be the centre of excellence providing access to services that meet the needs of older people.

Our Values

To be client centred
To deliver services with compassion
To value staff and volunteers
To be inclusive and embrace equality and diversity
To develop trust in our services
To ensure that everybody in working together to achieve the same objectives

Strategic Plan

The Board agreed a five year strategic plan in 2023 which takes into account the evolving and changing health and social care landscape and the financial implications for the organisation and it beneficiaries. We have identified the following challenges and developed a strategy to ensure we acknowledge and respect these challenges and work together to overcome them and strive to reach our vision.

Challenges

Increasing older population
Greater focus on living independently for longer
The move to digital services is excluding many older people
The cost of living crisis is putting pressure on older people
Pressure on funding, particularly sustainable funding

Our strategy focus on three areas; people, financial stability and service development, we will do this by:

People, we will value all of the people involved with the organisation
Financial Stability, focus on increasing financial stability
Service Development, providing high quality services that older people want

Achievements and performance

Significant activities and achievements against objectives

Our main charitable activities during 2024/25 were:

- Providing information and advice to older people by telephone or face-to-face appointments.
- Supporting volunteering amongst older people and for older people. Offering befriending, advice on health, wellbeing, keeping safe and warm, exercise and the use of technology
- Supporting older people to live independently at home for longer through various services

We offer a broad range of services, which are funded through contracts with or grants from the two local authorities, the integrated care board, Age UK, MacMillan and other grant making bodies (such as the Community Foundation for Calderdale) or through payments by individual clients for the service. We also benefit from donations, legacies and fundraising.

Summary of Achievements

Our Wellbeing (day) Centres continue to operate 6 days a week in 3 centres across Calderdale & Kirklees. We provide transport to our centres, a warm meal and activities. We continue to extend our activity programme which has included Tai Chi, Dance and exercise classes tailored to reduce the risk of falls. We currently provide 165 places per week.

Our Home Helper team supports 316 clients each month to remain independent in their own homes by providing cleaning, light household duties and shopping. Alongside this we offer the 'de clutter' service which can assist an older person to remain at home in a much safer environment.

The handy person service helps with small adaptations in the home to support independent living, funding from Kirklees Council means this service is free in Kirklees. This service currently assists around 150 clients each month. During the winter months we also advise and supply free equipment so individuals can heat their homes economically.

Our Shopmobility outlet in Halifax rents out mobility scooters, wheelchairs and other equipment to enable people to independently access the town centre and improve their mobility. We also sell small items of equipment as well as wheelchairs, scooters, easy rise armchairs and handrails.

We also provide a transport service to take people to Locala clinic appointments and transport them home after a stay in an Intermediate Care facility. We have developed and introduced services during the year such as Digital Champions, offering digital support for older people and Walking Tennis offering low impact exercise and opportunities to socialise. We have run trips giving older people change to take a day trip somewhere they haven't been in a long time.

The Seamless Home from Hospital service runs in partnership with Community Transport for Calderdale, across Greater Huddersfield and Calderdale helping patients to get home and resettled following discharge. We also deliver a Home from Hospital service from Dewsbury, Pinderfields and Pontefract hospitals to help residents of North Kirklees get home and settled in. The Home from Hospital staff provide a valuable service to make sure older people who have just left hospital are safe, warm and have important supplies at home. In Calderdale we continue this support for up to 6 weeks, we help the individual to reach their goals following discharge by providing shopping, company and signposting to prevent readmission to hospital.

Our Information and Advice service operated across both local authority areas during the year and our advisors and volunteer have handled 1434 enquiries needing specialist support in the financial year. Over the year we have secured over £5m in benefits for clients. We also receive funding from Macmillan and Warm Homes Programme to extend our advice supporting people with cancer to claim benefits and people to keep warm through the winter months.

We provide a high quality basic footcare services at two of our wellbeing centres, Kirkwood hospice or in clients homes. We have also introduced podiatry appointments in two of our wellbeing centres. Improving and maintaining foot health helps maintain mobility and keeps the person free from pain.

Loneliness and isolation is a major issue for older people. We have a befriending service where volunteers either talk over the telephone or visit face to face providing companionship, we have 130 people registered for this service. Our befriending service has developed to provide meeting space for people to meet up and enjoy socialising whilst being supported by a member of our staff and volunteers.

We provide services to support people living with Dementia. We deliver the Kirklees and Calderdale Dementia Hubs in partnership with Inspire North. We also deliver Maintenance Cognitive Stimulation Therapy for people in early stages of dementia. The latter are group sessions providing meaningful and stimulating activities to help maintain memory and provide a fun, supportive environment where people can build new friendships.

Our role as a leading Third Sector organisation in the community is well established and is recognised as adding value to the local, regional and national arenas, in particular those for health and social care. We have trustee seats on the boards of Healthwatch Calderdale and Kirklees and Calipso, as well as being a member of the Calderdale Safeguarding Adults Board. We are working with both Councils and the ICB on Ageing Well and Age Friendly Communities.

We continue to raise our profile as a local charity through working with more businesses and wider community partners, and being proud to tell of our achievements in helping older people maximise wellbeing and independence.

Our many volunteers help the organisation and our clients in numerous ways. We could not offer our range of services without their generosity and goodwill.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The charity incurred an operating deficit for the year of £24,087 (2024: surplus of £20,438). Net assets decreased to £699,121 at 31 March 2025 (2024: £723,208).

The total income for the year was £1,992,526 (2024: £1,892,284).

Our total expenditure was £2,016,613 (2024: £1,871,846) and included expenditure on core charitable activities totalling £2,0123,124 (2024: £1,867,371).

£608,453 (2024: £689,365) of our income was restricted by our funders to be spent on specific purposes. Of this, funds of £960 (2024: £960) for ongoing projects were unspent at the year end and are carried forward to the next financial year.

Transfers are made between funds only where the trustees are satisfied that the fund concerned has been completed to the satisfaction of the funder, and that no amount is repayable to the funder in respect of any surplus. Where a funding stream ends in deficit, this deficit is transferred to unrestricted funds.

Our volunteers play a vital role in the provision of many services. They are the main source of activity in some services, whilst in others they add value to the service offered by our paid staff. Whilst it is difficult to estimate the exact impact, the equivalent monetary value of the time donated by volunteers in 2025/26 we estimate it to be £100,000.

Reserves policy

The Trustees have reviewed the Charity's reserve policy during the year, particularly in relation to the potential risks to the organisation and the current political and economic climate. The objective of the policy is to ensure that the Charity has adequate funds to cover the eventuality of funding from external sources for core activities ceasing or being seriously curtailed. Consequently, it is deemed necessary, in such an eventuality, to be able to cover the organisation's core function for at least 6 months and capital commitments to enable the strategy to be reviewed and funds to be rebuilt. We have set designated funds to cover this of £300,000. Our current level of unrestricted funds of £698,161 meets this reserve funding objective, albeit that £117,500 of this relates to a revaluation reserve in respect of long leasehold property.

Principal funding sources

We received substantial funding in 2024/25 from Kirklees MC for the Day Services contract, the Handyperson contract, and to support our Dementia Hub activities.

Calderdale MBC also remained a significant source of funding in 2024/25 to provide Information and Advice, Shopmobility, Befriending services, Weekend day care and Calderdale Dementia Hub.

NHS West Yorkshire ICB continued their finance to us in 2024/25 for the various Home from Hospital Services.

We also received funding from Age UK, Macmillan Cancer Support, Locala, and Community Foundation for Calderdale.

We received a small number of individual donations. Our cleaning, shopping, footcare, chargeable handyperson services and privately funded day care services are funded through service user charges.

We are very grateful to all of our funders for their support.

Investment policy and objectives

Under the constitution the charity has the power to make any investment that the Trustees see fit. At the present time, the charity does not have a specific investment policy.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Looking forward for 2025/26

In addition to the objectives identified above in our Strategic Plan, we will continue in 2025/26 to:

- further develop the foot care service
- seek opportunities to improve the utilisation of, and improve the quality of, our fleet of vehicles
- develop our knowledge and support for older people, providing more person centred, integrated services which encourage older people to make the most of later life
- encourage companionship, making connections with others and relevant services, in order to support maximising independence and well being
- campaign to get the voice of older people heard and valued
- continue to respect and value all our staff, volunteers, partner organisations and clients
- offer best value services, not compromising on quality or care
- raise our profile as a local charity with affiliation to a nationally recognised and respected organisation with access to research, knowledge, best practice, advice and influence
- identify new ventures that meet the needs of local people

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr E R Boulton
Mr P M Spark
Mr C Young
Mrs P Andrewartha
Mr M Patel
Mr A Morris
Miss L Gibson
Mr N Tarren (Resigned 9 December 2024)
Mrs D Robinson (Appointed 15 September 2025)
Mrs S Rhodes (Appointed 24 March 2025)

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

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Dr E R Boulton
Trustee

Date: 15/12/25

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Age Uk Calderdale & Kirklees for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

AGE UK CALDERDALE & KIRKLEES

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AGE UK CALDERDALE & KIRKLEES

Opinion

We have audited the financial statements of Age Uk Calderdale & Kirklees (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AGE UK CALDERDALE & KIRKLEES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF AGE UK CALDERDALE & KIRKLEES

Use of our report

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

Victoria Atkinson FCA (Senior Statutory Auditor)
For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW
England
Date: 17 December 2025

BK Plus Audit Limited

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	310,991	489,057	800,048	692,442
Charitable activities					-
Provision of Care Services	4	937,417	118,472	1,055,889	1,077,741
Other trading activities	5	115,434	924	116,358	117,217
Investment income	6	12,186	-	12,186	3,684
Other income	7	8,045	-	8,045	1,200
Total income		1,384,073	608,453	1,992,526	1,892,284
Expenditure on:					
Raising funds	8	3,489	-	3,489	4,475
Charitable activities					
Provision of Care Services	9	1,404,669	608,455	2,013,124	1,867,371
Total expenditure		1,408,158	608,455	2,016,613	1,871,846
Net income/(expenditure)		(24,085)	(2)	(24,087)	20,438
Transfers between funds		(2)	2	-	-
Net movement in funds	11	(24,087)	-	(24,087)	20,438
Reconciliation of funds:					
Fund balances at 1 April 2024		722,248	960	723,208	702,770
Fund balances at 31 March 2025		698,161	960	699,121	723,208

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:				
Donations and legacies	3	89,977	602,465	692,442
Charitable activities				-
Provision of Care Services	4	998,065	79,676	1,077,741
Other trading activities	5	109,993	7,224	117,217
Investment income	6	3,684	-	3,684
Other income	7	1,200	-	1,200
Total income		1,202,919	689,365	1,892,284
Expenditure on:				
Raising funds	8	4,475	-	4,475
Provision of Care Services	9	1,173,705	693,666	1,867,371
Total expenditure		1,178,180	693,666	1,871,846
Net income/(expenditure)		24,739	(4,301)	20,438
Transfers between funds		5,911	(5,911)	-
Net movement in funds	11	30,650	(10,212)	20,438
Reconciliation of funds:				
Fund balances at 1 April 2023		691,598	11,172	702,770
Fund balances at 31 March 2024		722,248	960	723,208

AGE UK CALDERDALE & KIRKLEES

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		187,885		202,973
Current assets					
Stocks	16	12,090		7,448	
Debtors	17	240,193		258,611	
Cash at bank and in hand		430,156		390,118	
		682,439		656,177	
Creditors: amounts falling due within one year	18	(171,203)		(135,942)	
Net current assets			511,236		520,235
Total assets less current liabilities			699,121		723,208
The funds of the charity					
Restricted income funds	21		960		960
Unrestricted funds	22		698,161		722,248
			699,121		723,208

The financial statements were approved by the trustees on 15/12/2025

Dr E R Boulton
Trustee

Mr P M Spark
Trustee

Company registration number 05013745 (England and Wales)

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**26**		41,860		48,765
Investing activities					
Purchase of tangible fixed assets		(17,161)		(9,859)	
Proceeds from disposal of tangible fixed assets		3,153		-	
Investment income received		12,186		3,684	
Net cash used in investing activities			(1,822)		(6,175)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			40,038		42,590
Cash and cash equivalents at beginning of year			390,118		347,528
Cash and cash equivalents at end of year			430,156		390,118

1 Accounting policies

Charity information

Age Uk Calderdale & Kirklees is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 - 6 Square, Halifax, West Yorkshire, HX1 1RJ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on straight line basis
Plant and equipment	33% or 15% on straight line basis
Fixtures and fittings	15% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Legacies receivable	16,960	-	16,960	407	-	407
Grants	294,031	489,057	783,088	89,570	602,465	692,035
	310,991	489,057	800,048	89,977	602,465	692,442
Legacies receivable						
Legacies - Headquarters	16,960	-	16,960	407	-	407
	16,960	-	16,960	407	-	407

3 Income from donations and legacies (Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants receivable for core activities						
Befriending	25,958	-	25,958	-	37,600	37,600
Calderdale Shopmobility	25,000	-	25,000	-	-	-
Information and Advice	71,583	-	71,583	-	50,966	50,966
Home from Hospital Seamless Service	-	49,538	49,538	-	87,786	87,786
Kirklees Dementia Hub	-	39,844	39,844	-	40,244	40,244
Locala	-	-	-	-	48,476	48,476
Travel Companions	-		-	-	10,000	10,000
Calderdale Household Fund	-	2,500	2,500	-		-
Dewsbury Home from Hospital	-	164,042	164,042	-	139,994	139,994
Digital Inclusion	-	25,250	25,250			
Calderdale Home from Hospital	-	-	-	-	116,057	116,057
CMBDC	-	37,600	37,600			
Calderdale Dementia Hub	-	71,743	71,743	-	71,343	71,343
Handy Man Service	-	-	-	8,245	-	8,245
Handyperson Kirklees	115,000	-	115,000			
Head Quarters	16,250	-	16,250	12,618	-	12,618
Holidays for Older People	-	1,849	1,849			
Rimani House Day Centre	28,520	-	28,520	41,707	-	41,707
Day Care Sports England	-	15,000	15,000			
SWYFT	-	7,000	7,000			
Macmillan Info & Advice	-	58,573	58,573			
UKSPF North	-	5,318	5,318			
Walking Tennis	-	10,800	10,800			
Age UK Warm Homes	11,720	-	11,720			
Kirklees Day Centre	-	-	-	27,000	-	27,000
	294,031	489,057	783,088	89,570	602,465	692,035

4 Income from charitable activities

	Provision of Care Services 2025 £	Provision of Care Services 2024 £
Income from charitable activities	1,055,889	1,077,741
Analysis by fund		
Unrestricted funds	937,417	998,065
Restricted funds	118,472	79,676
	1,055,889	1,077,741

5 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	115,434	924	116,358	109,993	7,224	117,217

6 Income from investment income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	12,186	3,684

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Profit on disposal of motor vehicle	8,045	1,200

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	3,489	4,475

9 Expenditure on charitable activities

	Provision of Care Services 2025 £	Provision of Care Services 2024 £
Direct costs		
Staff costs	1,466,265	1,350,644
Depreciation and impairment	29,096	35,715
Staff cost	34,173	36,939
Premises costs	158,197	158,315
Office costs	40,571	42,145
Direct costs	60,291	37,900
Insurance	18,128	14,513
Staff costs,training and conferences	1,152	5,923
Vehicle and transport costs	88,071	73,818
Purchase mobility goods resale	22,777	29,632
Repairs	14,745	8,368
Legal and professional fees	12,745	3,553
Motor fuel and maintenance	30,438	36,520
Bank charges	9,827	8,531
Sundry expenses	18,148	18,605
	2,004,624	1,861,121
Share of support and governance costs (see note 10)		
Support	8,500	6,250
	2,013,124	1,867,371
Analysis by fund		
Unrestricted funds	1,404,669	1,173,705
Restricted funds	608,455	693,666
	2,013,124	1,867,371

10 Support costs allocated to activities

	2025	2024
	£	£
Auditors remuneration	8,500	6,250
Analysed between:		
Provision of Care Services	8,500	6,250

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,500	6,250
Depreciation of owned tangible fixed assets	29,096	35,715

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year in their capacity as a trustee. Mrs S Rhodes, an employee of the Charity, was appointed as a trustee during the year. Mrs S Rhodes has received remuneration for her employed role.

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Contracts and projects	85	80
Administration and support	6	6
Senior management	2	2
Total	93	88

Employment costs	2025	2024
	£	£
Wages and salaries	1,344,273	1,239,112
Social security costs	84,438	75,839
Other pension costs	37,554	35,693
	1,466,265	1,350,644

There were no employees whose annual remuneration was more than £60,000.

13 Employees (Continued)

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	118,961	29,038

The total employee salary and benefits of the key management personnel of the charity were £118,961 (2024 - £29,038).

Key management personnel comprises the trustees, the Chief Executive and Deputy Chief Executive for the year ended 31 March 2025.

Key management personnel comprises the trustees and the Chief Executive for the year ended 31 March 2024.

The post of Chief Executive was vacant for a period of time during the year ended 31 March 2024.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2024	125,000	71,144	110,546	110,035	416,725
Additions	-	11,551	5,610	-	17,161
Disposals	-	-	-	(12,000)	(12,000)
At 31 March 2025	125,000	82,695	116,156	98,035	421,886
Depreciation and impairment					
At 1 April 2024	5,000	60,103	105,999	42,650	213,752
Depreciation charged in the year	2,500	5,428	5,110	16,058	29,096
Eliminated in respect of disposals	-	-	-	(8,847)	(8,847)
At 31 March 2025	7,500	65,531	111,109	49,861	234,001
Carrying amount					
At 31 March 2025	117,500	17,164	5,047	48,174	187,885
At 31 March 2024	120,000	11,041	4,547	67,385	202,973

15 Tangible fixed assets (Continued)

Revaluation

The Sundale House, Bradley, long leasehold property was acquired during 2012/13 (from the liquidators of Age Concern Kirklees Limited) for no cash consideration and has been revalued by the trustees at £75,000.

This valuation was reviewed for the year ended 31 March 2021 and was increased by £50,000, to £125,000. The valuation has been derived from a combination of cashflow directly generated from the premises and capitalised rental values of similar properties.

Had this class of asset been measured on a historical cost basis, its carrying value would have been £nil (2024 - £nil).

16 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	12,090	7,448

17 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	172,808	202,513
Other debtors	-	3,251
Prepayments and accrued income	67,385	52,847
	240,193	258,611

18 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		30,048	20,434
Deferred income	19	30,366	30,037
Trade creditors		24,844	28,633
Other creditors		5,766	5,608
Accruals		80,179	51,230
		171,203	135,942

19 Deferred income

	2025	2024
	£	£
Other deferred income	30,366	30,037

19 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	30,366	30,037
Movements in the year:		
Deferred income at 1 April 2024	30,037	12,662
Released from previous periods	(30,037)	(12,662)
Resources deferred in the year	30,366	30,037
Deferred income at 31 March 2025	30,366	30,037

20 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	37,554	35,693

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
CMBC	-	37,600	(37,600)	-	-	-
Calderdale 6 Week HFH	-	116,057	(116,057)	-	-	-
Calderdale Dementia Hub	-	75,753	(75,753)	-	-	-
Calderdale Household Fund	-	2,500	(2,500)	-	-	-
Dewsbury Home from Hospital	-	163,341	(163,341)	-	-	-
Digital Inclusion	-	25,251	(25,251)	-	-	-
Holidays for Older People	960	1,849	(1,849)	-	-	960
Seamless HFH - Cald & Kirk	-	49,568	(49,568)	-	-	-
UKSPF North Calderdale I&A	-	5,318	(5,319)	2	-	-
Walking Tennis	-	10,800	(10,800)	-	-	-
	960	608,453	(608,455)	2	-	960

21 **Restricted funds** (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
	-	-	1	-	-	1
Befriending	5,000	63,558	(63,558)	(5,000)	-	-
Fuel Poverty Fund	2,046	-	(2,046)	-	-	-
Holidays for Older People	960	-	-	-	-	960
Extreme Weather	2,000	-	(2,000)	-	-	-
Calderdale Dementia Hub	911	74,390	(74,390)	(911)	-	-
Information and Advice	255	108,855	(109,110)	-	-	-
Home from Hospital Seamless Service	-	87,791	(87,791)	-	-	-
Kirklees Dementia Hub	-	40,244	(40,244)	-	-	-
Locala	-	48,476	(48,476)	-	-	-
Travel Companions	-	10,000	(10,000)	-	-	-
Dewsbury Home from Hospital	-	139,994	(139,994)	-	-	-
Calderdale Home from Hospital	-	116,057	(116,057)	-	-	-
	11,172	689,365	(693,666)	(5,911)	-	960

21 **Restricted funds** **(Continued)**

The specific purposes for which the restricted funds are applied are as follows:

Befriending; grant from Calderdale MBC and Yorkshire Childrens Centre for specific volunteer befriending.

Fuel Poverty Fund; fund represents donations and fundraising to help individual households with specific fuel related issues.

Holidays for Older People; grant funding from Community Foundation for Calderdale for holidays for older people.

Extreme Weather; from Age UK to educate and promote ways to combat extreme weather.

Calderdale Dementia Hub; grant funding from Calderdale Council to run a partnership project with Community Links supporting people living with dementia in Calderdale.

Information & Advice; grants from Calderdale MBC and Macmillan providing information and advice to older people and their carers.

Home from Hospital Seamless Service; funding from Calderdale and Greater Huddersfield CCG's to support older people through discharge from hospital.

Kirklees Dementia Hub; grant funding from Kirklees MBC to run a partnership project with Community Links supporting people living with Dementia in Kirklees.

Locala; grant funding relating to personal independence coordinators in Kirklees.

Travel Companions; funding from Age UK to help people access public transport and get out and about following the pandemic.

Dewsbury Home from Hospital; grant from North Kirklees CCG to deliver a home from hospital service in North Kirklees.

Calderdale Home from Hospital; funding from Calderdale Council to support patients discharged from hospital for 6 weeks in their own home.

Digital Inclusion; funding to support older people to access and use digital technology.

Seamless Home from Hospital; funding to support patients discharged from hospital.

Calderdale Household Fund; grant from the Community Foundation to distribute to older people during the cost of living crisis.

Walking Tennis; funding to support walking tennis groups for older people.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General fund	602,248	1,384,073	(1,405,658)	(300,002)	280,661
Designated fund	-	-	-	300,000	300,000
Revaluation fund	120,000	-	(2,500)	-	117,500
	722,248	1,384,073	(1,408,158)	(2)	698,161

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General fund	566,598	1,202,919	(1,173,180)	5,911	602,248
Revaluation fund	125,000	-	(5,000)	-	120,000
	691,598	1,202,919	(1,178,180)	5,911	722,248

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	187,885	-	187,885
Current assets/(liabilities)	510,276	960	511,236
	698,161	960	699,121

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	202,973	-	202,973
Current assets/(liabilities)	519,275	960	520,235
	722,248	960	723,208

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	70,643	13,502
Between two and five years	133,308	1,689
	203,951	15,191

Lessor

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

26 Cash generated from operations

	2025 £	2024 £
(Deficit)/surplus for the year	(24,087)	20,438
Adjustments for:		
Investment income recognised in statement of financial activities	(12,186)	(3,684)
Depreciation and impairment of tangible fixed assets	29,096	35,713
Movements in working capital:		
(Increase)/decrease in stocks	(4,642)	355
Decrease in debtors	18,418	18,297
Increase/(decrease) in creditors	34,932	(39,729)
Increase in deferred income	329	17,375
Cash generated from operations	41,860	48,765

27 Analysis of changes in net funds

The charity had no material debt during the year.

AGE UK CALDERDALE & KIRKLEES

England & Wales - Charity number 1102020

Accounts

Charity registration number 1102020 (England and Wales)

Company registration number 05013745

AGE UK CALDERDALE & KIRKLEES

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

AGE UK CALDERDALE & KIRKLEES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr E R Boulton Mr P M Spark Mr C Young Mrs P Andrewartha Mr M Patel Anthony Morris Leanne Gibson Nicholas Tarren	
Senior management	R Horner	Chief Executive Officer
Charity number	1102020	
Company number	05013745	
Registered office	4 - 6 Square Halifax West Yorkshire HX1 1RJ	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	

AGE UK CALDERDALE & KIRKLEES

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AGE UK CALDERDALE & KIRKLEES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustee, who are directors for the purposes of company law, present the annual report together with the financial statement of the charitable group for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05013745 (England and Wales)

Registered Charity number
1102020

Registered office
4-6 Square
Halifax
West Yorkshire
HX1 1RJ

Trustees
Dr E R Boulton — Chair
Mr P M Spark
Mr C Young
Mrs P Andrewartha
Mr M Patel
Anthony Morris
Leanne Gibson
Nicholas Tarren

Auditors
BK Plus Audit Limited
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Chief Executive Officer
R Horner

Objectives and activities

Objectives and aims

"Helping older people in Calderdale & Kirklees make the most of later life"

We exist to promote the wellbeing of all older people in Calderdale & Kirklees, recognizing their right to independence, fulfilment, dignity and choice. We support them and their carers to make later life a fulfilling and enjoyable experience through helping to maintain a quality of life as independently as possible. We will be inclusive and embrace equality and diversity.

Our memorandum of association expresses this as "to promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable in or around the Metropolitan Boroughs of Calderdale and Kirklees".

Our Vision
It is our vision to be the centre of excellence providing access to services that meet the needs of older people.

Our Values

To be client centred
To deliver services with compassion
To value staff and volunteers
To be inclusive and embrace equality and diversity
To develop trust in our services
To ensure that everybody in working together to achieve the same objectives

Strategic Plan

The Board agreed a five year strategic plan in 2023 which takes into account the evolving and changing health and social care landscape and the financial implications for the organisation and it beneficiaries. We have identified the following challenges and developed a strategy to ensure we acknowledge and respect these challenges and work together to overcome them and strive to reach our vision.

Challenges

Increasing older population
Greater focus on living independently for longer
The move to digital services is excluding many older people
The cost of living crisis is putting pressure on older people
Pressure on funding, particularly sustainable funding

Our strategy focus on three areas; people, financial stability and service development, we will do this by:

People, we will value all of the people involved with the organisation
Financial Stability, focus on increasing financial stability
Service Development, providing high quality services that older people want

Achievements and performance

Significant activities and achievements against objectives

Our main charitable activities during 2023/24 were:

- Providing information and advice to older people by telephone or face-to-face appointments.
- Supporting volunteering amongst older people and for older people. Offering befriending, advice on health, wellbeing, keeping safe and warm, exercise and the use of technology
- Supporting older people to live independently at home for longer through various services

We offer a broad range of services, which are funded through contracts with or grants from the two local authorities, the integrated care board, Age UK, MacMillan and other grant making bodies (such as the Community Foundation for Calderdale) or through payments by individual clients for the service. We also benefit from donations, legacies and fundraising.

Summary of Achievements

Our Wellbeing (day) Centres continue to operate 6 days a week in 3 centres across Calderdale & Kirklees. We provide transport to our centres, a warm meal and activities. We have extended our activity programme which has included Tai Chi, Yoga and exercise classes tailored to reduce the risk of falls. We currently provide 160 places per week.

Our Home Helper team supports 272 clients each month to remain independent in their own homes by providing cleaning, light household duties and shopping. Alongside this we offer the 'de clutter' service which can assist an older person to remain at home in a much safer environment.

The handy person service helps with small adaptations in the home to support independent living, funding from Kirklees Council means this service is free in Kirklees. This service currently assists around 150 clients each month. During the winter months we also advise and supply free equipment so individuals can heat their homes economically.

Our Shopmobility outlet in Halifax rents out mobility scooters, wheelchairs and other equipment to enable people to independently access the town centre and improve their mobility. We also sell small items of equipment as well as wheelchairs, scooters, easy rise armchairs and handrails.

During the year we worked with Locala CIC, employing two Personal Independence Coordinators, who help prevent unnecessary readmittance to hospital, help older people to navigate the complex world of health and social care and highlighted the need for more information and advice on benefits and housing. We have also provide a transport service to take people to Locala clinic appointments and transport them home after a stay in an Intermediate Care facility.

The Seamless Home from Hospital service runs in partnership with Community Transport for Calderdale, across Greater Huddersfield and Calderdale helping patients to get home and resettled following discharge. We also deliver a Home from Hospital service from Dewsbury, Pinderfields and Pontefract hospitals to help residents of North Kirklees get home and settled in. The Home from Hospital staff provide a valuable service to make sure older people who have just left hospital are safe, warm and have important supplies at home. In Calderdale we continue this support for up to 6 weeks, providing shopping, company, signposting to prevent readmission to hospital.

Our Information and Advice service operated across both local authority areas during the year and our advisors and volunteer have handled 1395 enquiries needing specialist support in the financial year. Over the year we have secured over £3.8m in benefits for clients. Our achievement in supporting people with cancer to claim benefits and other support in conjunction with Macmillan Cancer Care has led to a continuation of funding.

We provide a high quality basic footcare services either in our wellbeing centres or in clients homes. Improving and maintaining foot health helps maintain mobility and keeps the person free from pain.

Loneliness and isolation is a major issue for older people. We have a befriending service where volunteers either talk over the telephone or visit face to face providing companionship, we have 134 people registered for this service. Our befriending service has developed to provide meeting space for people to meet up and enjoy socialising whilst being supported by a member of our staff and volunteers.

We provide services to support people living with Dementia. We deliver the Kirklees and Calderdale Dementia Hubs in partnership with Community Links. We also deliver Maintenance Cognitive Stimulation Therapy for people in early stages of dementia. The latter are group sessions providing meaningful and stimulating activities to help maintain memory and provide a fun, supportive environment where people can build new friendships.

We continue to work in Partnership with West Yorkshire Fire and Rescue to support the needs of vulnerable older people who have had a Safe and Well Check.

Our role as a leading Third Sector organisation in the community is well established and is recognised as adding value to the local, regional and national arenas, in particular those for health and social care. We have trustee seats on the boards of Healthwatch Calderdale and Kirklees and Calipso, as well as being a member of the Calderdale Safeguarding Adults Board. We are working with both Councils and the ICB on Ageing Well and Age Friendly Communities.

We continue to raise our profile as a local charity through working with more businesses and wider community partners, and being proud to tell of our achievements in helping older people maximise wellbeing and independence.

Our many volunteers help the organisation and our clients in numerous ways. We could not offer our range of services without their generosity and goodwill.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The charity incurred an operating surplus for the year of £20,438 (2023: £57,851). Net assets increased to £723,207 at 31 March 2024 (2023: £702,770).

The total income for the year was £1,892,284 (2023: £1,829,948).

Our total expenditure was £1,871,846 (2023: £1,772,097) and included expenditure on core charitable activities totalling £1,867,371 (2023: £1,770,480).

£689,365 (2023: £779,667) of our income was restricted by our funders to be spent on specific purposes. Of this, funds of £960 (2023: £11,172) for ongoing projects were unspent at the year end and are carried forward to the next financial year.

Transfers are made between funds only where the trustees are satisfied that the fund concerned has been completed to the satisfaction of the funder, and that no amount is repayable to the funder in respect of any surplus. Where a funding stream ends in deficit, this deficit is transferred to unrestricted funds.

Our volunteers play a vital role in the provision of many services. They are the main source of activity in some services, whilst in others they add value to the service offered by our paid staff. Whilst it is difficult to estimate the exact impact, the equivalent monetary value of the time donated by volunteers in 2023/24 we estimate it to be £100,000

Reserves policy

The Trustees have reviewed the Charity's reserve policy during the year, particularly in relation to the potential risks to the organisation and the current political and economic climate. The objective of the policy is to ensure that the Charity has adequate funds to cover the eventuality of funding from external sources for core activities ceasing or being seriously curtailed. Consequently, it is deemed necessary, in such an eventuality, to be able to cover the organisation's core function and premises for at least six months to enable the strategy to be reviewed and funds to be rebuilt. Our current level of unrestricted funds of £722,248 meets this reserve funding objective, albeit that £120,000 of this relates to a revaluation reserve in respect of long leasehold property.

Principal funding sources

We received substantial funding in 2023/24 from Kirklees MC for the Day Services contract, the Handyperson contract, and to support our Dementia Hub activities.

Calderdale MBC also remained a significant source of funding in 2023/24 to provide Information and Advice, Shopmobility, Befriending services, Weekend day care and Calderdale Dementia Hub.

NHS West Yorkshire ICB continued their finance to us in 2023/24 for the various Home from Hospital Services.

We also received funding from Age UK, Macmillan Cancer Support, Locala, and Community Foundation for Calderdale.

We received a small number of individual donations. Our cleaning, shopping, footcare, chargeable handyperson services and privately funded day care services are funded through service user charges.

We are very grateful to all of our funders for their support.

Investment policy and objectives

Under the constitution the charity has the power to make any investment that the Trustees see fit. At the present time, the charity does not have a specific investment policy.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Looking forward for 2024/25

In addition to the objectives identified above in our Strategic Plan, we will continue in 2024/25 to:

- further develop the foot care service
- seek opportunities to improve the utilisation of, and improve the quality of, our fleet of vehicles
- develop our knowledge and support for older people, providing more person centred, integrated services which encourage older people to make the most of later life
- encourage companionship, making connections with others and relevant services, in order to support maximising independence and well being
- campaign to get the voice of older people heard and valued
- continue to respect and value all our staff, volunteers, partner organisations and clients
- offer best value services, not compromising on quality or care
- raise our profile as a local charity with affiliation to a nationally recognised and respected organisation with access to research, knowledge, best practice, advice and influence
- identify new ventures that meet the needs of local people

The trustees' report was approved by the Board of Trustees.

Dr E R Boulton
Trustee

Date: 9/12/2024

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Age Uk Calderdale & Kirklees for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

AGE UK CALDERDALE & KIRKLEES

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF AGE UK CALDERDALE & KIRKLEES

Opinion

We have audited the financial statements of Age Uk Calderdale & Kirklees (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF AGE UK CALDERDALE & KIRKLEES

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF AGE UK CALDERDALE & KIRKLEES

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited

13 December 2024

Chartered Certified Accountants
Statutory Auditor

BK Plus Audit Limited

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments from:					
Donations and legacies	3	89,977	602,465	692,442	860,279
Charitable activities					-
Provision of Care Services	4	998,065	79,676	1,077,741	841,682
Other trading activities	5	109,993	7,224	117,217	127,464
Investment income	6	3,684	-	3,684	523
Other income	7	1,200	-	1,200	-
Total income		1,202,919	689,365	1,892,284	1,829,948
Expenditure on:					
Raising funds	8	4,475	-	4,475	1,617
Charitable activities					
Provision of Care Services	9	1,173,705	693,666	1,867,371	1,770,480
Total expenditure		1,178,180	693,666	1,871,846	1,772,097
Net income/(expenditure)		24,739	(4,301)	20,438	57,851
Transfers between funds		5,911	(5,911)	-	-
Net movement in funds	10	30,650	(10,212)	20,438	57,851
Reconciliation of funds:					
Fund balances at 1 April 2023		691,598	11,172	702,770	644,919
Fund balances at 31 March 2024		722,248	960	723,208	702,770

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:				
Donations and legacies	3	80,612	779,667	860,279
Charitable activities				-
Provision of Care Services	4	841,682	-	841,682
Other trading activities	5	127,464	-	127,464
Investment income	6	523	-	523
Total income		1,050,281	779,667	1,829,948
Expenditure on:				
Raising funds	8	1,617	-	1,617
Provision of Care Services	9	1,053,237	717,243	1,770,480
Total expenditure		1,054,854	717,243	1,772,097
Net income/(expenditure)		(4,573)	62,424	57,851
Transfers between funds		61,513	(61,513)	-
Net movement in funds	10	56,940	911	57,851
Reconciliation of funds:				
Fund balances at 1 April 2022		634,658	10,261	644,919
Fund balances at 31 March 2023		691,598	11,172	702,770

AGE UK CALDERDALE & KIRKLEES

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	14		202,973		228,827
Current assets					
Stocks	15	7,448		7,803	
Debtors	16	258,611		276,908	
Cash at bank and in hand		390,118		347,528	
		656,177		632,239	
Creditors: amounts falling due within one year	17	(135,942)		(158,296)	
Net current assets			520,235		473,943
Total assets less current liabilities			723,208		702,770
Net assets excluding pension liability			723,208		702,770
The funds of the charity					
Restricted income funds	20		960		11,172
Unrestricted funds			722,248		691,598
			723,208		702,770

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 9/12/2024

Dr E R Boulton
Trustee

Mr P M Spark
Trustee

Company registration number 05013745 (England and Wales)

AGE UK CALDERDALE & KIRKLEES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	**25**		48,765		25,262
Investing activities					
Purchase of tangible fixed assets		(9,859)		(101,208)	
Proceeds from disposal of tangible fixed assets		-		16,819	
Investment income received		3,684		523	
Net cash used in investing activities			(6,175)		(83,866)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			42,590		(58,604)
Cash and cash equivalents at beginning of year			347,528		406,132
Cash and cash equivalents at end of year			390,118		347,528

1 Accounting policies

Charity information

Age Uk Calderdale & Kirklees is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 - 6 Square, Halifax, West Yorkshire, HX1 1RJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on straight line basis
Plant and equipment	33% on straight line basis
Fixtures and fittings	15% on reducing balance
Motor vehicles	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Legacies receivable	407	-	407	-	-	-
Grants	89,570	602,465	692,035	80,612	779,667	860,279
	89,977	602,465	692,442	80,612	779,667	860,279
Legacies receivable						
Donation- Headquarter	407	-	407	-	-	-
	407	-	407	-	-	-

3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for core activities						
Befriending	-	37,600	37,600	-	63,557	63,557
Calderdale Shopmobility	-	-	-	-	25,000	25,000
Information and Advice	-	50,966	50,966	-	92,982	92,982
Home from Hospital Seamless Service	-	87,786	87,786	-	97,954	97,954
Kirklees Dementia Hub	-	40,244	40,244	-	38,747	38,747
Discharge- Libby & Bertie	-	-	-	-	25,716	25,716
Locala	-	48,476	48,476	-	48,476	48,476
Travel Companions	-	10,000	10,000	-	35,000	35,000
Calderdale Household Fund	-	-	-	-	2,500	2,500
Dewsbury Home from Hospital	-	139,994	139,994	-	33,774	33,774
Kirklees Household Fund	-	-	-	-	3,000	3,000
Tackling Inequalities	-	-	-	-	1,473	1,473
Calderdale Home from Hospital	-	116,057	116,057	-	116,052	116,052
Calderdale Dementis Hub	-	71,343	71,343	-	68,931	68,931
Electric Minibus	-	-	-	-	61,513	61,513
Winter Discharge	-	-	-	-	64,992	64,992
Handy Man Service	8,245	-	8,245	1,448	-	1,448
Head Quarters	12,618	-	12,618	43,281	-	43,281
Rimani House Day Centre	41,707	-	41,707	31,483	-	31,483
Sundale House	-	-	-	4,400	-	4,400
Kirklees Day Centre	27,000	-	27,000	-	-	-
	89,570	602,465	692,035	80,612	779,667	860,279

In the previous year Core Information & Advice, Befriending and Mobility Hire was recognised as Grants CMBC. Renewed in this year (£77,661.52 & £25,000 respectively) and it was changed to a contract.

4 Income from charitable activities

	Provision of Care Services 2024 £	Provision of Care Services 2023 £
Income from Charitable activities	1,077,741	841,682
Analysis by fund		
Unrestricted funds	998,065	841,682
Restricted funds	79,676	-
	1,077,741	841,682

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Trading activity income: other	109,993	7,224	117,217	127,464	-	127,464

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	3,684	523

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	1,200	-

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	4,475	1,617

9 Expenditure on charitable activities

	Provision of Care Services 2024 £	Provision of Care Services 2023 £
Direct costs		
Staff costs	1,350,644	1,258,998
Depreciation and impairment	35,715	22,112
Staff cost	36,939	113,593
Premises costs	158,315	156,359
Office costs	42,145	31,115
Direct costs	37,900	35,993
Insurance	14,513	14,194
Staff costs,training and conferences	5,923	32,161
Vehicle and transport costs	73,818	19,792
Purchase mobility goods resale	29,632	25,018
Rent	8,368	14,696
Legal and professional fees	9,803	20,773
Repairs and maintenance	36,520	-
Bank charges	8,531	4,980
Sundry expenses	18,605	18,854
Other costs	-	1,842
	1,867,371	1,770,480
Analysis by fund		
Unrestricted funds	1,173,705	1,053,237
Restricted funds	693,666	717,243
	1,867,371	1,770,480

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	35,715	22,112

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Contracts and projects	80	79
Administration and support	6	6
Senior management	2	3
Total	88	88

Employment costs	2024 £	2023 £
Wages and salaries	1,239,112	1,147,667
Social security costs	75,839	78,959
Other pension costs	35,693	32,372
	1,350,644	1,258,998

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	29,038	53,609

The total employee salary and benefits pf the key management personnel of the charity were £29,038 (2023 - £53,609).

Key management personnel comprises the trustees and the Chief Executive.

The post of Chief Executive was vacant for a period of time during the year ended 31 March 2024.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2023	125,000	62,293	109,538	110,035	406,866
Additions	-	8,851	1,008	-	9,859
At 31 March 2024	125,000	71,144	110,546	110,035	416,725
Depreciation and impairment					
At 1 April 2023	2,500	53,123	102,226	20,188	178,037
Depreciation charged in the year	2,500	6,980	3,773	22,462	35,715
At 31 March 2024	5,000	60,103	105,999	42,650	213,752
Carrying amount					
At 31 March 2024	120,000	11,041	4,547	67,385	202,973
At 31 March 2023	122,500	9,170	7,311	89,846	228,827

Revaluation

The Sundale House, Bradley, long leasehold property was acquired during 2012/13 (from the liquidators of Age Concern Kirklees Limited) for no cash consideration and has been revalued by the trustees at £75,000.

This valuation was reviewed for the year ended 31 March 2021 and was increased by £50,000, to £125,000. The valuation has been derived from a combination of cashflow directly generated from the premises and capitalised rental values of similar properties.

Had this class of asset been measured on a historical cost basis, its carrying value would have been £Nil (2023 - £Nil).

15 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	7,448	7,803

16 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	202,513	192,926
Other debtors	3,251	14,756
Prepayments and accrued income	52,847	69,226
	258,611	276,908

17 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		20,434	21,521
Deferred income	18	30,037	12,662
Trade creditors		28,633	62,790
Other creditors		5,608	5,752
Accruals and deferred income		51,230	55,571
		135,942	158,296

18 Deferred income

	2024	2023
	£	£
Other deferred income	30,037	12,662

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	30,037	12,662
Movements in the year:		
Deferred income at 1 April 2023	12,662	30,095
Released from previous periods	17,375	(17,433)
Deferred income at 31 March 2024	30,037	12,662

19 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	35,693	32,372

19 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
Befriending	5,000	63,558	(63,558)	(5,000)	-	-
Fuel Poverty Fund	2,046	-	(2,046)	-	-	-
Holidays for Older People	960	-	-	-	-	960
Extreme Weather	2,000	-	(2,000)	-	-	-
Calderdale Dementia Hub	911	74,390	(74,390)	(911)	-	-
Information and Advice	255	108,855	(109,110)	-	-	-
Home from Hospital Seamless Service	-	87,791	(87,791)	-	-	-
Kirklees Dementia Hub	-	40,244	(40,244)	-	-	-
Locala	-	48,476	(48,476)	-	-	-
Travel Companions	-	10,000	(10,000)	-	-	-
Dewsbury Home from Hospital	-	139,994	(139,994)	-	-	-
Calderdale Home from Hospital	-	116,057	(116,057)	-	-	-
	11,172	689,365	(693,666)	(5,911)	-	960

20 **Restricted funds** (Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
Befriending	5,000	63,557	(63,557)	-	-	5,000
Fuel Poverty Fund	2,046	-	-	-	-	2,046
Holidays for Older People	960	-	-	-	-	960
Macmimillan	255	-	-	-	-	255
Extreme Weather	2,000	-	-	-	-	2,000
Calderdale Shopmobilty	-	25,000	(25,000)	-	-	-
Information and Advice	-	92,982	(92,982)	-	-	-
Home from Hospital Seamless Service	-	97,954	(97,954)	-	-	-
Kirklees Dementia Hub	-	38,747	(38,747)	-	-	-
Discharge Lounge	-	25,716	(25,716)	-	-	-
Locala	-	48,476	(48,476)	-	-	-
Travel Companion	-	35,000	(35,000)	-	-	-
Calderdale Household Fund	-	2,500	(2,500)	-	-	-
Dewsbury Home from Hospital	-	33,774	(33,774)	-	-	-
Kirklees Household Fund	-	3,000	(3,000)	-	-	-
Tackling Inequalities	-	1,473	(1,473)	-	-	-
Calderdale Home from Hospital	-	116,052	(116,052)	-	-	-
Caderdale Dementia Hub	-	68,931	(68,020)	-	-	911
Electric Minibus	-	61,513	-	(61,513)	-	-
Winter Discharge	-	64,992	(64,992)	-	-	-
	10,261	779,667	(717,243)	(61,513)	-	11,172

20 Restricted funds **(Continued)**

The specific purposes for which the restricted funds are applied are as follows:

Befriending; grant from Calderdale MBC and Yorkshire Childrens Centre for specific volunteer befriending.

Fuel Poverty Fund; fund represents donations and fundraising to help individual households with specific fuel related issues.

Holidays for Older People; grant funding from Community Foundation for Calderdale for holidays for older people.

Extreme Weather; from Age UK to educate and promote ways to combat extreme weather.

Calderdale Dementia Hub; grant funding from Calderdale Council to run a partnership project with Community Links supporting people living with dementia in Calderdale.

Information & Advice; grants from Calderdale MBC and Macmillan providing information and advice to older people and their carers.

Home from Hospital Seamless Service; funding from Calderdale and Greater Huddersfield CCG's to support older people through discharge from hospital.

Kirklees Dementia Hub; grant funding from Kirklees MBC to run a partnership project with Community Links supporting people living with Dementia in Kirklees.

Locala; grant funding relating to personal independence coordinators in Kirklees.

Travel Companions; funding from Age UK to help people access public transport and get out and about following the pandemic.

Dewsbury Home from Hospital; grant from North Kirklees CCG to deliver a home from hospital service in North Kirklees.

Calderdale Home from Hospital; funding from Calderdale Council to support patients discharged from hospital for 6 weeks in their own home.

Macmillan; grant funding to provide people with cancer with benefits advice and other support.

Calderdale Shopmobility; grant from Calderdale MBC for provision of Shopmobility services.

Discharge Lounge; funding from Calderdale and Huddersfield NHS Foundation Trust to support assistance in discharge lounge at Huddersfield Royal Infirmary.

Calderdale Household Fund; grant from the Community Foundation to distribute to older people during the cost of living crisis.

Kirklees Household Fund; grant from One Community Foundation to distribute to older people during the cost of living crisis.

Tackling Inequalities; grant from Age UK to provide physical activities to older people.

Electric Minibus; funding received to buy an electric minibus.

Winter Discharge; funding from Voluntary and Community to support hospitals with patient discharge and support at home during winter pressures.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General fund	566,598	1,202,919	(1,173,180)	5,911	602,248
Revaluation fund	125,000	-	(5,000)	-	120,000
	691,598	1,202,919	(1,178,180)	5,911	722,248

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General fund	509,658	1,050,281	(1,054,854)	61,513	566,598
Revaluation fund	125,000	-	-	-	125,000
	634,658	1,050,281	(1,054,854)	61,513	691,598

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	202,973	-	202,973
Current assets/(liabilities)	519,275	960	520,235
	722,248	960	723,208

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	228,827	-	228,827
Current assets/(liabilities)	462,771	11,172	473,943
	691,598	11,172	702,770

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	13,502	33,002
Between two and five years	1,689	15,191
	15,191	48,193

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

25 Cash generated from operations	2024 £	2023 £
Surplus for the year	20,438	57,851
Adjustments for:		
Investment income recognised in statement of financial activities	(3,684)	(523)
Depreciation and impairment of tangible fixed assets	35,713	22,114
Movements in working capital:		
Decrease/(increase) in stocks	355	(1,980)
Decrease/(increase) in debtors	18,297	(70,447)
(Decrease)/increase in creditors	(39,729)	35,680
Increase/(decrease) in deferred income	17,375	(17,433)
Cash generated from operations	48,765	25,262

26 Analysis of changes in net funds

The charity had no material debt during the year.

AGE UK CALDERDALE & KIRKLEES

England & Wales - Charity number 1102020

Accounts

REGISTERED COMPANY NUMBER: 05013745 (England and Wales)
REGISTERED CHARITY NUMBER: 1102020

Report of the Trustees and

Financial Statements

for the Year Ended 31st March 2023

for

AGE UK CALDERDALE & KIRKLEES

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

AGE UK CALDERDALE & KIRKLEES

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for the Year Ended 31st March 2023

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Report of the Trustees
for the Year Ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

"Helping older people in Calderdale & Kirklees make the most of later life"

We exist to promote the well-being of all older people in Calderdale and Kirklees, recognising their right to independence, fulfilment, dignity and choice. We support them and their carers to make later life a fulfilling and enjoyable experience through helping to maintain a quality of life as independently as possible. We will be inclusive and embrace equality and diversity.

Our memorandum of association expresses this as "to promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable in or around the Metropolitan Boroughs of Calderdale and Kirklees".

Our vision

It is our vision to be the centre of excellence providing access to services that meet the needs of older people.

Our values

Our values are:

- To be client centred
- To deliver services with compassion
- To value staff and volunteers
- To be inclusive and embrace equality and diversity
- To develop trust in our services
- To ensure that everybody is working together to achieve the same objectives

OBJECTIVES AND ACTIVITIES

Strategic plan

The Board continued to review the Strategic Business Plan during 2022/23 to take into account the evolving and changing social care and health landscape and the financial implications for the organisation and its beneficiaries. Following the global pandemic services are being delivered and adopted to ensure the safety of our staff, volunteers and clients.

The plan identified a number of strategic objectives which remain in place:

Strategic Service Objectives

- Help the most vulnerable older people live independently, for as long as possible
- Redesign care services, adopting a personalised model

Objectives to Build Resilience

- Understand and respond to the needs of every client
- Deliver excellence in quality and governance across all our services and functions
- All staff and volunteers working together to achieve the same objectives
- Build and strengthen collaborations and partnerships
- Drive out inefficiencies from our infrastructure and fully optimise our physical assets
- Ensure financial stability and increase income
- Increase the number of people who know about us and our services

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our main charitable activities during 2022/23 were:

- Providing information and advice to older people and their relatives by telephone, email, postal requests face-to-face where necessary.
- Supporting volunteering amongst older people and for older people. Offering befriending, mentoring, advice on health, wellbeing, keeping safe and warm, eating healthily, exercise and the use of technology
- Supporting older people to have a voice through our work with various forums

We offer a broad range of services, which are funded through contracts with or grants from the two local authorities, the two integrated care boards, central government grants, other grant making bodies (such as the Big Lottery) or through payments by individual clients for the service. We also benefit from donations, legacies, corporate sponsorship, fundraising and in-kind support.

Summary of achievements

Our Wellbeing (day) Centres continue to operate 6 days a week across 3 centres across Calderdale & Kirklees. We provide transport to our centres, a warm meal and activities. We have extended our activity programme which has included Tai Chi, Yoga and exercise classes tailored to reduce the risk of falls. We currently provide 190 places per week.

Our Home Helpers team supports 237 clients each month to remain independent in their own homes by providing cleaning, light household duties and shopping. Alongside this we offer the 'deep clean-de clutter' service which can assist an older person to remain at home in a much safer environment.

The handy person service helps with small adaptations in the home to support independent living, funding from Kirklees Council means this service is free in Kirklees. This service currently assists around 150 clients each month. During the winter months we also advise and supply free equipment so individuals can heat their homes economically. During this year we assisted both Councils through Calderdale Community Foundation and One Community Foundation Kirklees to distribute the Household Fund to older people struggling with the rising costs of gas and electricity.

Our Shopmobility outlet in Halifax rents out mobility scooters, wheelchairs and other equipment to enable people to independently access the town centre and improve their mobility. We also sell small items of equipment as well as wheelchairs, scooters, easy rise armchairs and handrails.

We continue to work closely with Locala CIC, employing two Personal Independence Coordinators, who help prevent unnecessary readmittance to hospital, help older people to navigate the complex world of health and social care and highlighted the need for more information and advice on benefits and housing. It has also illustrated just how big the issue and impact of loneliness is to health. We have also started a transport service to take people to Locala clinic appointments and transport them home after a stay in an Intermediate Care facility.

The Seamless Home from Hospital service runs in conjunction with Community Transport for Calderdale, across Greater Huddersfield and Calderdale helping patients to get home and resettled following discharge. We also deliver a Home from Hospital service from Dewsbury, Pinderfields and Pontefract hospitals to help residents of North Kirklees get home and settled in. The Home from Hospital staff provide a valuable service to make sure older people who have just left hospital are safe, warm and have important supplies at home. In Calderdale we continue this support for up to 6 weeks, providing shopping, company, signposting to prevent readmission to hospital.

Our Information and Advice service operates across both local authority areas during the year and our advisors and volunteers have handled 1,781 enquiries needing specialist support in the financial year. Over the year we have secured over £3.4 m in benefits for clients. Our achievement in supporting people with cancer to claim benefits and other support in conjunction with Macmillan Cancer Care has led to a continuation of funding into 2024.

We provide a high quality basic footcare services either in our wellbeing centres or in clients homes. Improving and maintaining foot health helps maintain mobility and keeps the person free from pain.

Loneliness and isolation is a major issue for older people. We have a befriending service where volunteers either talk over the telephone or visit face to face providing companionship, we have 147 people registered for this service. We have also undertaken a Travelling Companions project this year with funding from Department of Transport in conjunction with Age UK, this project aimed to get people out and about again following isolation that has developed during the pandemic.

We provide services to support people living with Dementia. We deliver the Kirklees and Calderdale Dementia Hubs in partnership with Community Links. We also deliver Maintenance Cognitive Stimulation Therapy for people in early stages of dementia. The latter are group sessions providing meaningful and stimulating activities to help maintain memory and provide a fun, supportive environment where people can build new friendships.

We continue to work in Partnership with West Yorkshire Fire and Rescue to support the needs of vulnerable older people who have had a Safe and Well Check. We have invested this year in an Electric Minibus to reduce our carbon footprint across our local communities.

Our role as a leading Third Sector organisation in the community is well established and is recognised as adding value to the local, regional and national arenas, in particular those for health and social care. We have trustee seats on the boards of Healthwatch Calderdale and Kirklees and Calipso, as well as being a member of the Calderdale Safeguarding Adults Board. We are working with both Councils and the ICB on Ageing Well and Age Friendly Communities.

We continue to raise our profile as a local charity through working with more businesses and wider community partners, and being proud to tell of our achievements in helping older people maximise wellbeing and independence.

Our many volunteers help the organisation and our clients in numerous ways. We could not offer our range of services without their generosity and goodwill.

FINANCIAL REVIEW

Financial review

The charity generated an operating surplus for the year of £57,851 (2022: £69,457). Net assets increased to £702,770 at 31 March 2023 (2022: £644,919).

The total income for the year was £1,829,951 (2022: £1,578,058).

Our total expenditure was £1,772,100 (2022: £1,508,601) and included expenditure on core charitable activities totalling £1,770,483 (2022: £1,508,262).

£779,667 (2022: £399,592) of our income was restricted by our funders to be spent on specific purposes. Of this, funds of £11,172 (2022: £10,261) for ongoing projects were unspent at the year end and are carried forward to the next financial year.

Transfers are made between funds only where the trustees are satisfied that the fund concerned has been completed to the satisfaction of the funder, and that no amount is repayable to the funder in respect of any surplus. Where a funding stream ends in deficit, this deficit is transferred to unrestricted funds.

Our volunteers play a vital role in the provision of many services. They are the main source of activity in some services, whilst in others they add value to the service offered by our paid staff. Whilst it is difficult to estimate the exact impact, the equivalent monetary value of the time donated by volunteers in 2022/23 we estimate it to be £200,000.

Principal funding sources

We received substantial funding in 2022/23 from Kirklees MC for the Day Services contract, the Handyperson contract, and to support our Dementia Hub activities.

Calderdale MBC also remained a significant source of funding in 2022/23 to provide Information and Advice, Shopmobility, Befriending services, Weekend day care and Calderdale Dementia Hub.

NHS West Yorkshire ICB continued their finance to us in 2022/23 for the various Home from Hospital Services.

We also received funding from Age UK, Macmillan Cancer Support, Locala, and Community Foundation for Calderdale, One Community Kirklees and Global Giving.

We received a small number of individual donations. Our cleaning, shopping, footcare and chargeable handyperson services and certain of our day care activities are funded through user service charges.

We are very grateful to all of our funders for their support.

Investment policy and objectives

Under the constitution the charity has the power to make any investment that the Trustees see fit. At the present time, the charity does not have a specific investment policy.

Reserves policy

The Trustees have reviewed the Charity's reserve policy during the year, particularly in relation to the potential risks to the organisation and the current political and economic climate. The objective of the policy is to ensure that the Charity has adequate funds to cover the eventuality of funding from external sources for core activities ceasing or being seriously curtailed. Consequently, it is deemed necessary, in such an eventuality, to be able to cover the organisation's core function and premises for at least six months to enable the strategy to be reviewed and funds to be rebuilt. Our current level of unrestricted funds of £691,598 meets this reserve funding objective, albeit that £125,000 of this relates to a revaluation reserve in respect of long leasehold property.

FINANCIAL REVIEW

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Looking forward for 2023/24

In addition to the objectives identified above in our Strategic Plan, we will continue in 2023/24 to:

- further develop the foot care service
- seek opportunities to improve the utilisation of, and improve the quality of, our fleet of vehicles
- develop our knowledge and support for older people, providing more person centred, integrated services which encourage older people to make the most of later life
- encourage companionship, making connections with others and relevant services, in order to support maximising independence and well being
- campaign to get the voice of older people heard and valued
- continue to respect and value all our staff, volunteers, partner organisations and clients
- offer best value services, not compromising on quality or care
- raise our profile as a local charity with affiliation to a nationally recognised and respected organisation with access to research, knowledge, best practice, advice and influence
- identify new ventures that meet the needs of local people

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated as Age Concern Calderdale on 13 January 2004 and took over the activities, reserves, liabilities and assets of Age Concern Calderdale (registered charity number 503235) on 1 April 2004. In November 2008, the organisation took over responsibility for Age Concern activities in Kirklees, subsequently making relevant changes to the memorandum and article and adopting the name Age Concern Calderdale & Kirklees. Age Concern Calderdale & Kirklees changed its name to Age UK Calderdale & Kirklees on 18 July 2011.

The liability of the directors of the company is limited to one pound.

Age UK Calderdale & Kirklees is a company limited by guarantee and a registered charity covered by its memorandum and articles of association.

Recruitment and appointment of new trustees

The trustees of the charity are appointed at the Annual General Meeting. The Board of Trustees has powers to co-opt additional trustees during the year. No external body has the right to appoint any trustee.

The Board of Trustees are responsible for the overall strategic direction of the organisation, for setting the organisational budget, for agreeing the framework of policies and procedures to guide the management of the organisation and for the recruitment and support of the Chief Executive and other senior staff.

All other matters of operational management are delegated to the Chief Executive within the overall policy and financial framework established by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure and remuneration policy

The Board of Trustees has overall responsibility for the management of the charity and meets once every 3 months. This can be face-to-face or via video conferencing. In recognition of the increased complexity of the organisation and the mitigation of risk, the Board has three sub-committees: finance & strategy, staffing & training, and marketing & fundraising. These sub committees have clear terms of reference and report to the main Board.

Day to day management responsibilities are delegated to the Chief Executive in line with agreed policies, procedures and overall strategy.

The levels of remuneration for key management personnel are determined by reference to similar charitable organisations, including other Age UK partners.

Induction and training of new trustees

When new trustees are appointed, the Chair and the Chief Executive will jointly agree an appropriate programme of induction and training.

Related parties

Age UK and the Age England Association

Age UK Calderdale & Kirklees is an independent charity which is a member of the Age England Association. This means that it agrees to a common set of values and principles. Age UK Calderdale & Kirklees demonstrates these standards through achieving the Age UK Quality Standard.

Age UK Calderdale & Kirklees is a brand partner with Age UK, formalised in an agreement. The agreement was due to expire in March 2021; however because of delays caused by the pandemic response the current agreement has been extended to 2024.

Risk management

The trustees regularly review the major risks and threats that could potentially damage the operations of the organisation and put in place plans to keep them to a minimum. The actions include ensuring that a risk register is maintained and appropriate insurances are in place, developing contingency plans, having a clear framework of policies and ensuring that risk assessments take place at each level of the organisation.

This document contains the Trustees' Report and Financial Statements for the year ended 31 March 2023. It is divided into the following sections:

- An overview of our objectives and activities
- Legal and administrative information (a requirement under charity and company law)
- A financial review
- A statement of financial activities, associated notes and information

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05013745 (England and Wales)

Registered Charity number

1102020

Registered office
4 - 6 Square
Halifax
West Yorkshire
HX1 1RJ

Trustees
E R Boulton (Chair)
S Ellis (resigned 7/11/22)
M J Felton (resigned 14/12/22)
P M Spark
P Andrewartha
M Patel
C Young
K Birch (resigned 14/12/22)
A E Morris (appointed 13/3/23)
L Gibson (appointed 13/3/23)
N J Tarren (appointed 13/3/23)

Auditors
BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Chief Executive Officer
L Butland

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Age Uk Calderdale & Kirklees for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 14/12/2023 and signed on its behalf by:



E R Boulton - Trustee

Opinion
We have audited the financial statements of Age Uk Calderdale & Kirklees (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 23 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

V Atkinson

Date: 18 December 2023

AGE UK CALDERDALE & KIRKLEES

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	80,615	779,667	860,282	661,520
Charitable activities	5				
Charitable activities		841,682	-	841,682	824,726
Other trading activities	3	127,464	-	127,464	91,789
Investment income	4	523	-	523	23
Total		1,050,284	779,667	1,829,951	1,578,058
EXPENDITURE ON					
Raising funds	6	1,617	-	1,617	339
Charitable activities	7				
Charitable activities		1,053,240	717,243	1,770,483	1,508,262
Total		1,054,857	717,243	1,772,100	1,508,601
NET INCOME/(EXPENDITURE)		(4,573)	62,424	57,851	69,457
Transfers between funds	20	61,513	(61,513)	-	-
Net movement in funds		56,940	911	57,851	69,457
RECONCILIATION OF FUNDS					
Total funds brought forward		634,658	10,261	644,919	575,462
TOTAL FUNDS CARRIED FORWARD		691,598	11,172	702,770	644,919

The notes form part of these financial statements

Balance Sheet
31st March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	14	228,829	166,551
CURRENT ASSETS			
Stocks	15	7,803	5,823
Debtors	16	276,908	208,472
Cash at bank and in hand		347,528	406,132
		632,239	620,427
CREDITORS			
Amounts falling due within one year	17	(158,298)	(142,059)
NET CURRENT ASSETS		473,941	478,368
TOTAL ASSETS LESS CURRENT LIABILITIES		702,770	644,919
NET ASSETS		702,770	644,919
FUNDS	20		
Unrestricted funds:			
General fund		566,598	509,658
Revaluation fund		125,000	125,000
		691,598	634,658
Restricted funds		11,172	10,261
TOTAL FUNDS		702,770	644,919

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/12/2023 ..... and were signed on its behalf by:

E R Boulton - Trustee

P M Spark - Trustee

The notes form part of these financial statements

AGE UK CALDERDALE & KIRKLEES

Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	21,933	29,744
Net cash provided by operating activities		21,933	29,744
Cash flows from investing activities			
Purchase of tangible fixed assets		(101,207)	(40,379)
Sale of tangible fixed assets		20,147	-
Interest received		523	23
Net cash used in investing activities		(80,537)	(40,356)
Change in cash and cash equivalents in the reporting period		(58,604)	(10,612)
Cash and cash equivalents at the beginning of the reporting period		406,132	416,744
Cash and cash equivalents at the end of the reporting period		347,528	406,132

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23 £	31/3/22 £
Net income for the reporting period (as per the Statement of Financial Activities)	57,851	69,457
Adjustments for:		
Depreciation charges	22,113	15,455
Profit on disposal of fixed assets	(3,328)	-
Interest received	(523)	(23)
(Increase)/decrease in stocks	(1,980)	3,580
Increase in debtors	(68,436)	(117,883)
Increase in creditors	16,236	59,158
Net cash provided by operations	21,933	29,744

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	406,132	(58,604)	347,528
	406,132	(58,604)	347,528
Total	406,132	(58,604)	347,528

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Individual fixed assets costing £300 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Legacies	3	7,740
Grants	860,279	653,780
	860,282	661,520

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Calderdale Council	284,417	118,461
Locala	48,476	45,133
Community Foundation	7,000	4,000
Voluntary & Community	67,392	-
Kirklees Council	-	59,177
Age UK	77,604	87,457
Calderdale CCG	97,950	207,228
Macmillan Cancer Support	38,180	31,388
Community Links	38,747	40,128
Greater Huddersfield Hospital Trust	25,716	25,716
NHS England	-	26,695
HMRC - Job Retention Scheme	-	360
Others	-	8,037
Calderdale Dementia Hub	68,634	-
Calderdale Household Fund	2,500	-
Kirklees Household Fund	3,000	-
Dewsbury Home from Hospital	33,774	-
Electric Minibus	61,513	-
South West Yorkshire Partnership	5,376	-
	860,279	653,780

3. OTHER TRADING ACTIVITIES

	31/3/23	31/3/22
	£	£
Fundraising events	33,034	15,128
Business directory commission	4,347	4,107
Locala Transport	87,083	71,954
Property rental income	3,000	600
	127,464	91,789

continued...

4. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	523	23

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/23	31/3/22
		£	£
Handyperson scheme	Charitable activities	28,486	32,160
Mobility sales	Charitable activities	64,700	57,464
Care service contracts	Charitable activities	445,300	427,608
Shopping and cleaning contracts	Charitable activities	166,317	167,691
Handyperson contract	Charitable activities	115,000	115,000
Footcare income	Charitable activities	10,609	7,158
Step up program income	Charitable activities	-	7,564
MCST income	Charitable activities	4,733	3,706
Sundry income	Charitable activities	6,537	6,375
		841,682	824,726

6. RAISING FUNDS

Raising donations and legacies

	31/3/23	31/3/22
	£	£
Fundraising costs	1,617	339

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	1,763,991	6,492	1,770,483

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	1,258,998	1,005,033
Rates and water	876	2,323
Insurance	14,194	12,061
Light and heat	50,856	10,633
Telephone	18,854	20,641
Postage and stationery	11,441	9,409
Advertising	12,883	3,197
Sundries	4,192	1,733
Rent	67,087	67,785
Repairs and maintenance	19,792	12,749
Cleaning	1,143	1,014
Computer repairs and maintenance	14,696	17,346
Photocopying costs	3,259	2,945
Publications and subscriptions	2,656	4,152
Vehicle and transport costs	107,866	77,880
Activity costs	35,993	161,687
Meals for clients	37,273	16,307
Staff training and travel	31,180	24,464
Redundancy and termination costs	4,865	-
Volunteer expenses	981	728
Bank charges and interest	4,980	2,777
Purchase of mobility goods for resale	25,018	28,910
Bad debts	1,842	-
Professional fees	14,281	2,554
Depreciation	22,113	15,454
Loss on sale of assets	(3,328)	-
	1,763,991	1,501,782

9. SUPPORT COSTS

	Governance costs
	£
Charitable activities	6,492

continued...

9. SUPPORT COSTS - continued

Basis of allocation
Shared costs have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Other legal and professional fees are allocated on a time basis. Audit fees are all charged to governance costs.

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Auditors' remuneration	6,492	6,480
Depreciation - owned assets	22,110	15,455
Surplus on disposal of fixed assets	(3,328)	-

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

12. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	1,147,667	918,685
Social security costs	78,959	58,634
Other pension costs	32,372	27,714
	1,258,998	1,005,033

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

	31/3/23	31/3/22
Contracts and projects	79	68
Administration and support	6	6
Senior management	3	3
	88	77

No employees received emoluments in excess of £60,000.

The total employee salary and benefits of the key management personnel of the charity were £53,609 (2022 - £63,807). Key management personnel comprises the trustees and the Chief Executive.

continued...

12. STAFF COSTS - continued

During the year, the charity made redundancy and/or termination payments which totalled £4,865 (2022 - £Nil).

Redundancies arise when changes in funding streams necessitate reorganisations. A termination benefit is charged to the profit and loss immediately on recognition. The liability is recognised as the best estimate of the cost at the reporting date.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	261,928	399,592	661,520
Charitable activities			
Charitable activities	824,726	-	824,726
Other trading activities	91,789	-	91,789
Investment income	23	-	23
Total	1,178,466	399,592	1,578,058
EXPENDITURE ON			
Raising funds	339	-	339
Charitable activities			
Charitable activities	1,110,670	397,592	1,508,262
Total	1,111,009	397,592	1,508,601
NET INCOME	67,457	2,000	69,457
RECONCILIATION OF FUNDS			
Total funds brought forward	567,201	8,261	575,462
TOTAL FUNDS CARRIED FORWARD	634,658	10,261	644,919

continued...

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1st April 2022	125,000	58,550	102,578	44,825	330,953
Additions	-	6,612	6,960	87,635	101,207
Disposals	-	(2,869)	-	(22,425)	(25,294)
At 31st March 2023	125,000	62,293	109,538	110,035	406,866
DEPRECIATION					
At 1st April 2022	-	51,309	98,495	14,598	164,402
Charge for year	2,500	4,683	3,731	11,196	22,110
Eliminated on disposal	-	(2,869)	-	(5,606)	(8,475)
At 31st March 2023	2,500	53,123	102,226	20,188	178,037
NET BOOK VALUE					
At 31st March 2023	122,500	9,170	7,312	89,847	228,829
At 31st March 2022	125,000	7,241	4,083	30,227	166,551

Cost or valuation at 31st March 2023 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2020	75,000	-	-	-	75,000
Valuation in 2021	50,000	-	-	-	50,000
Cost	-	62,293	109,538	110,035	281,866
	125,000	62,293	109,538	110,035	406,866

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £125,000 (2022 - £125,000) in respect of leaseholds.

Revaluation
The Sundale House, Bradley, long leasehold property was acquired during 2012/13 (from the liquidators of Age Concern Kirklees Limited) for no cash consideration and has been revalued by the trustees at £75,000.

This valuation was reviewed for the year ended 31 March 2021 and was increased by £50,000, to £125,000. The valuation has been derived from a combination of cashflow directly generated from the premises and capitalised rental values of similar properties.

Had this class of asset been measured on a historical cost basis, its carrying value would have been £Nil (2022 - £Nil).

continued...

15. STOCKS

	31/3/23	31/3/22
	£	£
Stocks	7,803	5,823

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	198,236	170,383
Bad debt provision	(5,310)	(3,468)
VAT	13,235	2,012
Prepayments and accrued income	69,226	36,670
Other debtors	1,521	2,875
	276,908	208,472

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	62,792	43,275
Social security and other taxes	16,226	14,533
Credit card	5,752	4,249
Pension fund control	5,295	4,480
Accruals	55,571	45,427
Deferred Income	12,662	30,095
	158,298	142,059

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	33,002	33,002
Between one and five years	15,191	48,193
	48,193	81,195

continued...

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
Fixed assets	228,829	-	228,829	166,551
Current assets	621,067	11,172	632,239	620,427
Current liabilities	(158,298)	-	(158,298)	(142,059)
	691,598	11,172	702,770	644,919

20. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	509,658	(4,573)	61,513	566,598
Revaluation fund	125,000	-	-	125,000
	634,658	(4,573)	61,513	691,598
Restricted funds				
Befriending	5,000	-	-	5,000
Fuel Poverty Fund	2,046	-	-	2,046
Holidays for Older People	960	-	-	960
Macmillan	255	-	-	255
Extreme Weather	2,000	-	-	2,000
Calderdale Dementia Hub	-	911	-	911
Electric Minibus	-	61,513	(61,513)	-
	10,261	62,424	(61,513)	11,172
TOTAL FUNDS	644,919	57,851	-	702,770

continued...

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,050,284	(1,054,857)	(4,573)
Restricted funds			
Befriending	63,557	(63,557)	-
Calderdale Shopmobility	25,000	(25,000)	-
Information and Advice	92,982	(92,982)	-
Home from Hospital Seamless Service	97,954	(97,954)	-
Kirklees Dementia Hub	38,747	(38,747)	-
Discharge Lounge	25,716	(25,716)	-
Locala	48,476	(48,476)	-
Travel Companions	35,000	(35,000)	-
Calderdale Household Fund	2,500	(2,500)	-
Dewsbury Home from Hospital	33,774	(33,774)	-
Kirklees Household Fund	3,000	(3,000)	-
Tackling Inequalities	1,473	(1,473)	-
Calderdale Home from Hospital	116,052	(116,052)	-
Calderdale Dementia Hub	68,931	(68,020)	911
Electric Minibus	61,513	-	61,513
Winter Discharge	64,992	(64,992)	-
	779,667	(717,243)	62,424
TOTAL FUNDS	1,829,951	(1,772,100)	57,851

continued...

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	442,201	67,457	509,658
Revaluation fund	125,000	-	125,000
	567,201	67,457	634,658
Restricted funds			
Befriending	5,000	-	5,000
Fuel Poverty Fund	2,046	-	2,046
Holidays for Older People	960	-	960
Macmillan	255	-	255
Extreme Weather	-	2,000	2,000
	8,261	2,000	10,261
TOTAL FUNDS	575,462	69,457	644,919

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,178,466	(1,111,009)	67,457
Restricted funds			
Befriending	85,136	(85,136)	-
Calderdale Shopmobility	25,000	(25,000)	-
Information and Advice	86,122	(86,122)	-
Kirklees Dementia Hub	40,131	(40,131)	-
Discharge Lounge	25,716	(25,716)	-
Locala	45,133	(45,133)	-
Calderdale Household Fund	4,000	(4,000)	-
Dewsbury Home from Hospital	47,286	(47,286)	-
Extreme Weather	2,000	-	2,000
Kirklees Household Fund	2,000	(2,000)	-
MCS Therapy	20,000	(20,000)	-
Tackling Inequalities	6,432	(6,432)	-
Walking Football	10,636	(10,636)	-
	399,592	(397,592)	2,000
TOTAL FUNDS	1,578,058	(1,508,601)	69,457

continued...

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	442,201	62,884	61,513	566,598
Revaluation fund	125,000	-	-	125,000
	567,201	62,884	61,513	691,598
Restricted funds				
Befriending	5,000	-	-	5,000
Fuel Poverty Fund	2,046	-	-	2,046
Holidays for Older People	960	-	-	960
Macmillan	255	-	-	255
Extreme Weather	-	2,000	-	2,000
Calderdale Dementia Hub	-	911	-	911
Electric Minibus	-	61,513	(61,513)	-
	8,261	64,424	(61,513)	11,172
TOTAL FUNDS	575,462	127,308	-	702,770

continued...

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,228,750	(2,165,866)	62,884
Restricted funds			
Befriending	148,693	(148,693)	-
Calderdale Shopmobility	50,000	(50,000)	-
Information and Advice	179,104	(179,104)	-
Home from Hospital Seamless Service	97,954	(97,954)	-
Kirklees Dementia Hub	78,878	(78,878)	-
Discharge Lounge	51,432	(51,432)	-
Locala	93,609	(93,609)	-
Travel Companions	35,000	(35,000)	-
Calderdale Household Fund	6,500	(6,500)	-
Dewsbury Home from Hospital	81,060	(81,060)	-
Extreme Weather	2,000	-	2,000
Kirklees Household Fund	5,000	(5,000)	-
MCS Therapy	20,000	(20,000)	-
Tackling Inequalities	7,905	(7,905)	-
Walking Football	10,636	(10,636)	-
Calderdale Home from Hospital	116,052	(116,052)	-
Calderdale Dementia Hub	68,931	(68,020)	911
Electric Minibus	61,513	-	61,513
Winter Discharge	64,992	(64,992)	-
	1,179,259	(1,114,835)	64,424
TOTAL FUNDS	3,408,009	(3,280,701)	127,308

The specific purposes for which the restricted funds are applied are as follows:

Befriending; grant from Calderdale MBC and Yorkshire Childrens Centre for specific volunteer befriending.

Calderdale Shopmobility ; grant from Calderdale MBC for provision of Shopmobility services.

Fuel Poverty Fund; fund represents donations and fundraising to help individual households with specific fuel related issues.

Holidays for Older People; grant funding from Community Foundation for Calderdale for holidays for older people.

Home from Hospital Seamless Service; funding from Calderdale and Greater Huddersfield CCG's to support older people through discharge from hospital.

continued...

20. MOVEMENT IN FUNDS - continued

Information & Advice; grants from Calderdale MBC and Macmillan providing information and advice to older people and their carer s.

Kirklees Dementia Hub; grant funding from Kirklees MBC to run a partnership project with Community Links supporting people liv ing with Dementia in Kirklees.

Discharge Lounge; funding from Calderdale and Huddersfield NHS Foundation Trust to support assistance in discharge lounge a t Huddersfield Royal Infirmary.

Locala; grant funding relating to personal independence coordinators in Kirklees.

Macmillan; grant funding to provide people with cancer with benefits advice and other support.

Calderdale Household Fund; grant from the Community Foundation to distribute to older people during the cost of living crisis.

Dewsbury Home from Hospital; grant from North Kirklees CCG to deliver a home from hospital service in North Kirklees.

Extreme Weather ; from Age UK to educate and promote ways to combat extreme weather.

Kirklees Household Fund; grant from One Community Foundation to distribute to older people during the cost of living crisis.

MCS Therapy; grant from Age UK to set up dementia therapy sessions.

Tackling Inequalities ; grant from Age UK to provide physical activities to older people.

Walking Football; grant from Age UK to fund the walking football group.

Travel Companions; funding from Age UK to help people access public transport and get out and about following the pande mic.

Calderdale Home from Hospital; funding from Calderdale Council to support patients discharged from hospital for 6 weeks in their own home.

Calderdale Dementia Hub; grant funding from Calderdale Council to run a partnership project with Community Links supportin g people living with dementia in Calderdale.

Electric Minibus; funding received to buy an electric minibus.

Winter Discharge; funding from Voluntary and Community to support hospitals with patient discharge and support at home du ring winter pressures.

The trustees believe that each fund has sufficient resources to allow it to achieve its aim.

continued...

21. OTHER FINANCIAL COMMITMENTS

Money held on behalf of clients totalled £Nil at 31 March 2023 (2022 - £12,786).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

23. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

24. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

Detailed Statement of Financial Activities for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacies	3	7,740
Grants	860,279	653,780
	860,282	661,520
Other trading activities		
Fundraising events	33,034	15,128
Business directory commission	4,347	4,107
Locala Transport	87,083	71,954
Property rental income	3,000	600
	127,464	91,789
Investment income		
Deposit account interest	523	23
Charitable activities		
Handyperson scheme	28,486	32,160
Mobility sales	64,700	57,464
Care service contracts	445,300	427,608
Shopping and cleaning contracts	166,317	167,691
Handyperson contract	115,000	115,000
Footcare income	10,609	7,158
Step up program income	-	7,564
MCST income	4,733	3,706
Sundry income	6,537	6,375
	841,682	824,726
Total incoming resources	1,829,951	1,578,058
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,617	339
Charitable activities		
Wages	1,147,667	918,685
Social security	78,959	58,634
Pensions	32,372	27,714
Carried forward	1,258,998	1,005,033

Detailed Statement of Financial Activities for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
Charitable activities		
Brought forward	1,258,998	1,005,033
Rates and water	876	2,323
Insurance	14,194	12,061
Light and heat	50,856	10,633
Telephone	18,854	20,641
Postage and stationery	11,441	9,409
Advertising	12,883	3,197
Sundries	4,192	1,733
Rent	67,087	67,785
Repairs and maintenance	19,792	12,749
Cleaning	1,143	1,014
Computer repairs and maintenance	14,696	17,346
Photocopying costs	3,259	2,945
Publications and subscriptions	2,656	4,152
Vehicle and transport costs	107,866	77,880
Activity costs	35,993	161,687
Meals for clients	37,273	16,307
Staff training and travel	31,180	24,464
Redundancy and termination costs	4,865	-
Volunteer expenses	981	728
Bank charges and interest	4,980	2,777
Purchase of mobility goods for resale	25,018	28,910
Bad debts	1,842	-
Professional fees	14,281	2,554
Freehold property	2,500	-
Improvements to property	4,189	1,985
Plant and machinery	495	577
Fixtures and fittings	3,732	2,816
Motor vehicles	11,197	10,076
Loss on sale of tangible fixed assets	(3,328)	-
	1,763,991	1,501,782
Support costs		
Governance costs		
Auditors' remuneration	6,492	6,480
Total resources expended	1,772,100	1,508,601
Net income	57,851	69,457

This page does not form part of the statutory financial statements

AGE UK CALDERDALE & KIRKLEES

England & Wales - Charity number 1102020

Accounts

REGISTERED COMPANY NUMBER: 05013745 (England and Wales)
REGISTERED CHARITY NUMBER: 1102020

Report of the Trustees and

Financial Statements

for the Year Ended 31st March 2022

for

AGE UK CALDERDALE & KIRKLEES

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

AGE UK CALDERDALE & KIRKLEES

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for the Year Ended 31st March 2022

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Report of the Trustees
for the Year Ended 31st March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

"Helping older people in Calderdale & Kirklees make the most of later life"

We exist to promote the well-being of all older people in Calderdale and Kirklees, recognising their right to independence, fulfilment, dignity and choice. We support them and their carers to make later life a fulfilling and enjoyable experience through helping to maintain a quality of life as independently as possible. We will be inclusive and embrace equality and diversity.

Our memorandum of association expresses this as "to promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable in or around the Metropolitan Boroughs of Calderdale and Kirklees".

Our vision

It is our vision to be the centre of excellence providing access to services that meet the needs of older people.

Our values

Our values are:

- To be client centred
- To deliver services with compassion
- To value staff and volunteers
- To be inclusive and embrace equality and diversity
- To develop trust in our services
- To ensure that everybody is working together to achieve the same objectives

OBJECTIVES AND ACTIVITIES

Strategic plan

The Board continued to review the Strategic Business Plan during 2021/22 to take into account the evolving and changing social care and health landscape and the financial implications for the organisation and its beneficiaries. Following the global pandemic services are being delivered and adopted to ensure the safety of our staff, volunteers and clients.

The plan identified a number of strategic objectives which remain in place:

Strategic Service Objectives

- Help the most vulnerable older people live independently, for as long as possible
- Redesign care services, adopting a personalised model

Objectives to Build Resilience

- Understand and respond to the needs of every client
- Deliver excellence in quality and governance across all our services and functions
- All staff and volunteers working together to achieve the same objectives
- Build and strengthen collaborations and partnerships
- Drive out inefficiencies from our infrastructure and fully optimise our physical assets
- Ensure financial stability and increase income
- Increase the number of people who know about us and our services

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our main charitable activities during 2021/22 were:

- Providing information and advice to older people and their relatives by telephone, email, postal requests and face-to-face where necessary.
- Supporting volunteering amongst older people and for older people. Offering befriending, mentoring, advice on health, wellbeing, keeping safe and warm, eating healthily, exercise and the use of technology
- Supporting older people to have a voice through our work with various forums

We offer a broad range of services, which are funded through contracts with or grants from the two local authorities, the two clinical commissioning groups, central government grants, other grant making bodies (such as the Big Lottery) or through payments by individual clients of the service. We also benefit from donations, legacies, corporate sponsorship, fundraising and in-kind support.

Summary of achievements

Our Wellbeing (day) Centres reopened following the global pandemic. We provide transport to our centres, a warm meal and activities 6 days a week at 3 centres across Calderdale & Kirklees providing 118 places per week. The addition of a Sunday centre started in October 2021 following funding from Calderdale Council.

Our Home Helpers team supports 210 clients each month to remain independent in their own homes by providing cleaning, light household duties and shopping. Alongside this we offer the 'deep clean-de clutter' service which can assist an older person to remain at home in a much safer environment.

The handy person service helps with small adaptations in the home to support independent living, funding from Kirklees Council means this service is free in Kirklees. This service currently assists 164 clients each month. During the winter months we also advise and supply free equipment so individuals can heat their homes economically. During this year we assisted both Councils through Calderdale Community Foundation and One Community Foundation Kirklees to distribute the Household Fund to older people struggling with the rising costs of gas and electricity.

Our Shopmobility outlet in Halifax rents out mobility scooters, wheelchairs and other equipment to enable people to independently access the town centre and improve their mobility. We also sell small items of equipment as well as wheelchairs, scooters, easy rise armchairs and handrails.

We continue to work closely with Locala CIC, employing two Personal Independence Coordinators, who help prevent unnecessary readmittance to hospital, help older people to navigate the complex world of health and social care and highlighted the need for more information and advice on benefits and housing. It has also illustrated just how big the issue and impact of loneliness is to health. We have also started a transport service to take people to Locala clinic appointments and transport them home after a stay in an Intermediate Care facility.

The Seamless Home from Hospital service runs in conjunction with Community Transport for Calderdale, across Greater Huddersfield and Calderdale helping 200 patients a month to get home and resettled following discharge. We started a pilot in partnership with Age UK Wakefield to provide a Home from Hospital service in North Kirklees. The Home from Hospital staff provide a valuable service to make sure older people who have just left hospital are safe, warm and have important supplies at home.

Our Information and Advice service operates across both local authority areas and our advisors and volunteers have handled 1,866 enquiries in the financial year. Over the year we have secured over £3.1 m in benefits for clients. Our achievement in supporting people with cancer to claim benefits and other support in conjunction with Macmillan Cancer Care has led to a continuation of funding into 2024.

Our Foot Care service was launched in February 2019 providing vital care from a number of locations across Kirklees. We previously delivered around 100 appointments per month and feedback from clients has been very good. We are slowly reopening sites and have now secured provision in Calderdale.

Loneliness and isolation is a major issue for older people. We have a befriending service, which provides a combination of face to face and telephone service. It is supported by volunteers who talk to and visit over 200 people a week.

Age UK have funded a Walking Football project getting people active doing a sport they enjoy, and Maintenance Cognitive Stimulation Therapy for people in early stages of dementia. The latter are group sessions providing meaningful and stimulating activities to help maintain memory and provide a fun, supportive environment where people can build new friendships.

We continue to work in Partnership with West Yorkshire Fire and Rescue to support the needs of vulnerable older people who have had a Safe and Well Check.

Our role as a leading Third Sector organisation in the community is well established and is recognised as adding value to the local, regional and national arenas, in particular those for health and social care. Our work with Kirklees Dementia Hub (KDH) continues to improve the lives of those living with dementia. We have trustee seats on the boards of Healthwatch Calderdale and Kirklees and Calipso, as well as being a member of the Calderdale Safeguarding Adults Board.

We continue to raise our profile as a local charity through working with more businesses and wider community partners, and being proud to tell of our achievements in helping older people maximise wellbeing and independence.

Our many volunteers help the organisation and our clients in numerous ways. We could not offer our range of services without their generosity and goodwill.

FINANCIAL REVIEW

Financial review

The charity incurred an operating surplus for the year of £69,457 (2021: £378,273). Net assets increased to £644,919 at 31 March 2022 (2021: £575,462).

The total income for the year was £1,578,058 (2021: £1,888,932).

Our total expenditure was £1,508,601 (2021: £1,510,659) and included expenditure on core charitable activities totalling £1,508,262 (2021: £1,510,429).

£399,592 (2021: £666,203) of our income was restricted by our funders to be spent on specific purposes. Of this, funds of £10,261 (2021: £8,261) for ongoing projects were unspent at the year end and are carried forward to the next financial year.

Transfers are made between funds only where the trustees are satisfied that the fund concerned has been completed to the satisfaction of the funder, and that no amount is repayable to the funder in respect of any surplus. Where a funding stream ends in deficit, this deficit is transferred to unrestricted funds.

Our volunteers play a vital role in the provision of many services. They are the main source of activity in some services, whilst in others they add value to the service offered by our paid staff. Whilst it is difficult to estimate the exact impact, the equivalent monetary value of the time donated by volunteers in 2021/22 we estimate it to be £200,000.

FINANCIAL REVIEW

Principal funding sources

We received substantial funding in 2021/22 from Kirklees MC for the Day Services contract, the Handyperson contract, and to support our Dementia Hub activities.

Calderdale MBC also remained a significant source of funding in 2021/22. The main items of funding we received from them were for Information and Advice, Shopmobility, and Befriending services.

NHS Calderdale CCG continued their finance to us in 2021/22 for the Home from Hospital Seamless Service.

We also received funding from Age UK, Macmillan Cancer Support, Locala, and Community Foundation for Calderdale.

We received a small number of individual donations. Our cleaning, shopping, footcare and chargeable handyperson services and certain of our day care activities are funded through user service charges.

We are very grateful to all of our funders for their support.

Investment policy and objectives

Under the constitution the charity has the power to make any investment that the Trustees see fit. At the present time, the charity does not have a specific investment policy.

Reserves policy

The Trustees have reviewed the Charity's reserve policy during the year, particularly in relation to the potential risks to the organisation and the current political and economic climate. The objective of the policy is to ensure that the Charity has adequate funds to cover the eventuality of funding from external sources for core activities ceasing or being seriously curtailed. Consequently, it is deemed necessary, in such an eventuality, to be able to cover the organisation's core function and premises for at least six months to enable the strategy to be reviewed and funds to be rebuilt. Our current level of unrestricted funds of £634,658 meets this reserve funding objective, albeit that £125,000 of this relates to a revaluation reserve in respect of long leasehold property.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Looking forward for 2022/23

In addition to the objectives identified above in our Strategic Plan, we will continue in 2022/23 to:

- further develop the foot care service
- seek opportunities to improve the utilisation of, and improve the quality of, our fleet of vehicles
- develop our knowledge and support for older people, providing more person centred, integrated services which encourage older people to make the most of later life
- encourage companionship, making connections with others and relevant services, in order to support maximising independence and well being
- campaign to get the voice of older people heard and valued
- continue to respect and value all our staff, volunteers, partner organisations and clients
- offer best value services, not compromising on quality or care
- raise our profile as a local charity with affiliation to a nationally recognised and respected organisation with access to research, knowledge, best practice, advice and influence
- identify new ventures that meet the needs of local people

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated as Age Concern Calderdale on 13 January 2004 and took over the activities, reserves, liabilities and assets of Age Concern Calderdale (registered charity number 503235) on 1 April 2004. In November 2008, the organisation took over responsibility for Age Concern activities in Kirklees, subsequently making relevant changes to the memorandum and article and adopting the name Age Concern Calderdale & Kirklees. Age Concern Calderdale & Kirklees changed its name to Age UK Calderdale & Kirklees on 18 July 2011.

The liability of the directors of the company is limited to one pound.

Age UK Calderdale & Kirklees is a company limited by guarantee and a registered charity covered by its memorandum and articles of association.

Recruitment and appointment of new trustees

The trustees of the charity are appointed at the Annual General Meeting. Two trustees resigned at the AGM: Stacey Porter and Anthony Flowers. The Board of Trustees has powers to co-opt additional trustees during the year. No external body has the right to appoint any trustee.

The Board of Trustees are responsible for the overall strategic direction of the organisation, for setting the organisational budget, for agreeing the framework of policies and procedures to guide the management of the organisation and for the recruitment and support of the Chief Executive and other senior staff.

All other matters of operational management are delegated to the Chief Executive within the overall policy and financial framework established by the trustees.

Organisational structure and remuneration policy

The Board of Trustees has overall responsibility for the management of the charity and meets once every 3 months. This can be face-to-face or via video conferencing. In recognition of the increased complexity of the organisation and the mitigation of risk, the Board has three sub-committees: finance & strategy, staffing & training, and marketing & fundraising. These sub committees have clear terms of reference and report to the main Board.

Day to day management responsibilities are delegated to the Chief Executive in line with agreed policies, procedures and overall strategy.

The levels of remuneration for key management personnel are determined by reference to similar charitable organisations, including other Age UK partners.

Induction and training of new trustees

When new trustees are appointed, the Chair and the Chief Executive will jointly agree an appropriate programme of induction and training.

Related parties

Age UK and the Age England Association

Age UK Calderdale & Kirklees is an independent charity which is a member of the Age England Association. This means that it agrees to a common set of values and principles. Age UK Calderdale & Kirklees demonstrates these standards through achieving the Age UK Quality Standard.

Age UK Calderdale & Kirklees is a brand partner with Age UK, formalised in an agreement. The agreement was due to expire in March 2021; however because of delays caused by the pandemic response the current agreement has been extended to 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees regularly review the major risks and threats that could potentially damage the operations of the organisation and put in place plans to keep them to a minimum. The actions include ensuring that a risk register is maintained and appropriate insurances are in place, developing contingency plans, having a clear framework of policies and ensuring that risk assessments take place at each level of the organisation.

This document contains the Trustees' Report and Financial Statements for the year ended 31 March 2022. It is divided into the following sections:

- An overview of our objectives and activities
- Legal and administrative information (a requirement under charity and company law)
- A financial review
- A statement of financial activities, associated notes and information

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05013745 (England and Wales)

Registered Charity number
1102020

Registered office
4 - 6 Square
Halifax
West Yorkshire
HX1 1RJ

Trustees
E R Boulton (Chair)
S Ellis (resigned 7/11/22)
M J Felton
A J Flowers (resigned 6/12/21)
S M Porter (resigned 6/12/21)
P M Spark
P Andrewartha
M Patel (appointed 1/11/21)
C Young (appointed 1/11/21)
K Birch (appointed 1/11/21)

Auditors
Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Chief Executive Officer
L Butland

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Age Uk Calderdale & Kirklees for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

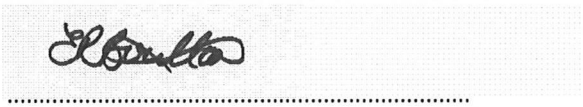
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 15/12/2022 and signed on its behalf by:



E R Boulton - Trustee

Opinion

We have audited the financial statements of Age Uk Calderdale & Kirklees (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 23 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Date: 19 December 2022

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	261,928	399,592	661,520	1,146,868
Charitable activities					
Charitable activities		824,726	-	824,726	685,249
Other trading activities	3	91,789	-	91,789	56,770
Investment income	4	23	-	23	45
Total		1,178,466	399,592	1,578,058	1,888,932
EXPENDITURE ON					
Raising funds	6	339	-	339	230
Charitable activities	7				
Charitable activities		1,110,670	397,592	1,508,262	1,510,429
Total		1,111,009	397,592	1,508,601	1,510,659
NET INCOME		67,457	2,000	69,457	378,273
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	-	-	50,000
Net movement in funds		67,457	2,000	69,457	428,273
RECONCILIATION OF FUNDS					
Total funds brought forward		567,201	8,261	575,462	147,189
TOTAL FUNDS CARRIED FORWARD		634,658	10,261	644,919	575,462

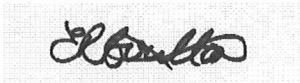
The notes form part of these financial statements

Balance Sheet
31st March 2022

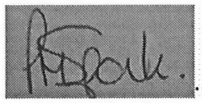
	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Tangible assets	14	166,551	141,627
CURRENT ASSETS			
Stocks	15	5,823	9,403
Debtors	16	208,472	90,589
Cash at bank and in hand		406,132	416,744
		620,427	516,736
CREDITORS			
Amounts falling due within one year	17	(142,059)	(82,901)
NET CURRENT ASSETS		478,368	433,835
TOTAL ASSETS LESS CURRENT LIABILITIES		644,919	575,462
NET ASSETS		644,919	575,462
FUNDS	20		
Unrestricted funds:			
General fund		509,658	442,201
Revaluation fund		125,000	125,000
		634,658	567,201
Restricted funds		10,261	8,261
TOTAL FUNDS		644,919	575,462

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/2022 and were signed on its behalf by:



E R Boulton - Trustee



P M Spark - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	29,744	403,313
Net cash provided by operating activities		29,744	403,313
Cash flows from investing activities			
Purchase of tangible fixed assets		(40,379)	(929)
Interest received		23	45
Net cash used in investing activities		(40,356)	(884)
Cash flows from financing activities			
Loan repayments in year		-	(1,427)
Net cash provided by/(used in) financing activities		-	(1,427)
Change in cash and cash equivalents in the reporting period		(10,612)	401,002
Cash and cash equivalents at the beginning of the reporting period		416,744	15,742
Cash and cash equivalents at the end of the reporting period		406,132	416,744

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/22 £	31/3/21 £
Net income for the reporting period (as per the Statement of Financial Activities)	69,457	378,273
Adjustments for:		
Depreciation charges	15,455	6,349
Loss on disposal of fixed assets	-	148
Interest received	(23)	(45)
Decrease/(increase) in stocks	3,580	(3,198)
(Increase)/decrease in debtors	(117,883)	296,474
Increase/(decrease) in creditors	59,158	(274,688)
Net cash provided by operations	29,744	403,313

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	416,744	(10,612)	406,132
	416,744	(10,612)	406,132
Total	416,744	(10,612)	406,132

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Individual fixed assets costing £300 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Legacies	7,740	2,300
Grants	653,780	1,144,568
	661,520	1,146,868

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Yorkshire Childrens Centre	-	69,000
Calderdale Council	118,461	143,490
Locala	45,133	5,550
Community Foundation	4,000	14,000
Voluntary Action Calderdale	-	14,670
Kirklees Council	59,177	31,800
Age UK	87,457	162,281
Calderdale CCG	207,228	316,092
Macmillan Cancer Support	31,388	72,339
Community Links	40,128	38,631
Greater Huddersfield Hospital Trust	25,716	25,716
NHS England	26,695	73,638
Morrisons	-	9,110
HMRC - Job Retention Scheme	360	129,206
National Lottery	-	30,053
Others	8,037	8,992
	653,780	1,144,568

3. OTHER TRADING ACTIVITIES

	31/3/22	31/3/21
	£	£
Fundraising events	15,128	18,690
Brokerage	-	225
Business directory commission	4,107	3,237
Locala Transport	71,954	-
Sundry income	-	24,825
Property rental income	600	9,793
	91,789	56,770

continued...

4. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	23	45

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/22	31/3/21
		£	£
Handyperson scheme	Charitable activities	32,160	28,000
Mobility sales	Charitable activities	57,464	25,270
Care service contracts	Charitable activities	427,608	369,335
Shopping and cleaning contracts	Charitable activities	167,691	145,537
Handyperson contract	Charitable activities	115,000	115,000
Footcare income	Charitable activities	7,158	2,107
Step up program income	Charitable activities	7,564	-
MCST income	Charitable activities	3,706	-
Sundry income	Charitable activities	6,375	-
		824,726	685,249

6. RAISING FUNDS

Raising donations and legacies

	31/3/22	31/3/21
	£	£
Fundraising costs	339	230

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	1,501,782	6,480	1,508,262

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Staff costs	1,005,033	1,019,046
Rates and water	2,323	1,345
Insurance	12,061	10,788
Light and heat	10,633	8,424
Telephone	20,641	21,593
Postage and stationery	9,409	6,069
Advertising	3,197	325
Sundries	1,733	1,718
Rent	67,785	75,370
Repairs and maintenance	12,749	16,576
Cleaning	1,014	671
Computer repairs and maintenance	17,346	11,335
Photocopying costs	2,945	10,380
Vehicle and transport costs	82,032	41,660
Activity costs	161,687	230,270
Meals for clients	16,307	34
Staff training and travel	24,464	12,278
Redundancy costs	-	17,635
Volunteer expenses	728	55
Bank charges and interest	2,777	2,724
Purchase of mobility goods for resale	28,910	6,163
Professional fees	2,554	2,341
Depreciation	15,454	6,349
Loss on sale of assets	-	148
	1,501,782	1,503,297

9. SUPPORT COSTS

	Governance costs
	£
Charitable activities	6,480

Basis of allocation

Shared costs have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Other legal and professional fees are allocated on a time basis. Audit fees are all charged to governance costs.

continued...

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Auditors' remuneration	6,480	6,300
Depreciation - owned assets	15,455	6,348
Deficit on disposal of fixed assets	-	148

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

12. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	918,685	937,377
Social security costs	58,634	54,094
Other pension costs	27,714	27,575
	1,005,033	1,019,046

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

	31/3/22	31/3/21
Contracts and projects	68	74
Administration and support	6	6
Senior management	3	5
	77	85

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31/3/22	31/3/21
£60,001 - £70,000	-	1

The total employee salary and benefits of the key management personnel of the charity were £63,807 (2021 - £78,101). Key management personnel comprises the trustees and the Chief Executive.

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2021 - £17,635).

continued...

12. STAFF COSTS - continued

Redundancies arise when changes in funding streams necessitate reorganisations. A termination benefit is charged to the profit and loss immediately on recognition. The liability is recognised as the best estimate of the cost at the reporting date.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	481,650	665,218	1,146,868
Charitable activities			
Charitable activities	685,249	-	685,249
Other trading activities	55,785	985	56,770
Investment income	45	-	45
Total	1,222,729	666,203	1,888,932
EXPENDITURE ON			
Raising funds	230	-	230
Charitable activities			
Charitable activities	849,226	661,203	1,510,429
Total	849,456	661,203	1,510,659
NET INCOME	373,273	5,000	378,273
Other recognised gains/(losses)			
Gains on revaluation of fixed assets	50,000	-	50,000
Net movement in funds	423,273	5,000	428,273
RECONCILIATION OF FUNDS			
Total funds brought forward	143,928	3,261	147,189
TOTAL FUNDS CARRIED FORWARD	567,201	8,261	575,462

continued...

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1st April 2021	125,000	52,596	100,978	12,000	290,574
Additions	-	5,954	1,600	32,825	40,379
At 31st March 2022	125,000	58,550	102,578	44,825	330,953
DEPRECIATION					
At 1st April 2021	-	48,747	95,678	4,522	148,947
Charge for year	-	2,562	2,817	10,076	15,455
At 31st March 2022	-	51,309	98,495	14,598	164,402
NET BOOK VALUE					
At 31st March 2022	125,000	7,241	4,083	30,227	166,551
At 31st March 2021	125,000	3,849	5,300	7,478	141,627

Cost or valuation at 31st March 2022 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2020	75,000	-	-	-	75,000
Valuation in 2021	50,000	-	-	-	50,000
Cost	-	58,550	102,578	44,825	205,953
	125,000	58,550	102,578	44,825	330,953

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £125,000 (2021 - £75,000) in respect of leaseholds.

Revaluation

The Sundale House, Bradley, long leasehold property was acquired during 2012/13 (from the liquidators of Age Concern Kirklees Limited) for no cash consideration and has been revalued by the trustees at £75,000.

This valuation was reviewed for the year ended 31 March 2021 and was increased by £50,000, to £125,000. The valuation has been derived from a combination of cashflow directly generated from the premises and capitalised rental values of similar properties.

Had this class of asset been measured on a historical cost basis, its carrying value would have been £Nil (2021 - £Nil).

continued...

15. STOCKS

	31/3/22	31/3/21
	£	£
Stocks	5,823	9,403

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	170,383	69,829
Bad debt provision	(3,468)	(3,500)
VAT	2,012	-
Prepayments and accrued income	36,670	10,558
Other debtors	2,875	13,702
	208,472	90,589

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	43,275	18,001
Social security and other taxes	14,533	13,358
VAT	-	2,771
Credit card	4,249	3,618
Sundry creditors	-	211
Pension fund control	4,480	4,338
Accruals	45,427	35,528
Deferred Income	30,095	5,076
	142,059	82,901

Accruals and deferred income includes £30,095 of deferred income (2021 - £5,076) which comprised of several funds that related to periods beyond the financial year end. All of the prior year figure was released to income in the current financial year.

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21
	£	£
Within one year	33,002	55,476
Between one and five years	48,193	81,195
	81,195	136,671

continued...

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	£	£	£	£
Fixed assets	166,551	-	166,551	141,627
Current assets	610,166	10,261	620,427	516,736
Current liabilities	(142,059)	-	(142,059)	(82,901)
	634,658	10,261	644,919	575,462

20. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	442,201	67,457	509,658
Revaluation fund	125,000	-	125,000
	567,201	67,457	634,658
Restricted funds			
Befriending	5,000	-	5,000
Fuel Poverty Fund	2,046	-	2,046
Holidays for Older People	960	-	960
Macmillan	255	-	255
Extreme Weather	-	2,000	2,000
	8,261	2,000	10,261
TOTAL FUNDS	575,462	69,457	644,919

continued...

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,178,466	(1,111,009)	67,457
Restricted funds			
Befriending	85,136	(85,136)	-
Calderdale Shopmobility	25,000	(25,000)	-
Information and Advice	86,122	(86,122)	-
Kirklees Dementia Hub	40,131	(40,131)	-
Discharge Lounge	25,716	(25,716)	-
Locala	45,133	(45,133)	-
Calderdale Household Fund	4,000	(4,000)	-
Dewsbury Home from Hospital	47,286	(47,286)	-
Extreme Weather	2,000	-	2,000
Kirklees Household Fund	2,000	(2,000)	-
MCS Therapy	20,000	(20,000)	-
Tackling Inequalities	6,432	(6,432)	-
Walking Football	10,636	(10,636)	-
	399,592	(397,592)	2,000
TOTAL FUNDS	1,578,058	(1,508,601)	69,457

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	68,928	373,273	442,201
Revaluation fund	75,000	50,000	125,000
	143,928	423,273	567,201
Restricted funds			
Befriending	-	5,000	5,000
Fuel Poverty Fund	2,046	-	2,046
Holidays for Older People	960	-	960
Macmillan	255	-	255
	3,261	5,000	8,261
TOTAL FUNDS	147,189	428,273	575,462

continued...

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,222,729	(849,456)	-	373,273
Revaluation fund	-	-	50,000	50,000
	1,222,729	(849,456)	50,000	423,273
Restricted funds				
Befriending	94,957	(89,957)	-	5,000
Calderdale Shopmobility	27,500	(27,500)	-	-
E-on Home Energy Checks	8,280	(8,280)	-	-
Information and Advice	112,879	(112,879)	-	-
Home from Hospital Seamless Service	316,092	(316,092)	-	-
Kirklees Dementia Hub	41,631	(41,631)	-	-
Discharge Lounge	25,716	(25,716)	-	-
Locala	39,148	(39,148)	-	-
	666,203	(661,203)	-	5,000
TOTAL FUNDS	1,888,932	(1,510,659)	50,000	428,273

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	68,928	440,730	509,658
Revaluation fund	75,000	50,000	125,000
	143,928	490,730	634,658
Restricted funds			
Befriending	-	5,000	5,000
Fuel Poverty Fund	2,046	-	2,046
Holidays for Older People	960	-	960
Macmillan	255	-	255
Extreme Weather	-	2,000	2,000
	3,261	7,000	10,261
TOTAL FUNDS	147,189	497,730	644,919

continued...

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,401,195	(1,960,465)	-	440,730
Revaluation fund	-	-	50,000	50,000
	2,401,195	(1,960,465)	50,000	490,730
Restricted funds				
Befriending	180,093	(175,093)	-	5,000
Calderdale Shopmobility	52,500	(52,500)	-	-
E-on Home Energy Checks	8,280	(8,280)	-	-
Information and Advice	199,001	(199,001)	-	-
Home from Hospital Seamless Service	316,092	(316,092)	-	-
Kirklees Dementia Hub	81,762	(81,762)	-	-
Discharge Lounge	51,432	(51,432)	-	-
Locala	84,281	(84,281)	-	-
Calderdale Household Fund	4,000	(4,000)	-	-
Dewsbury Home from Hospital	47,286	(47,286)	-	-
Extreme Weather	2,000	-	-	2,000
Kirklees Household Fund	2,000	(2,000)	-	-
MCS Therapy	20,000	(20,000)	-	-
Tackling Inequalities	6,432	(6,432)	-	-
Walking Football	10,636	(10,636)	-	-
	1,065,795	(1,058,795)	-	7,000
TOTAL FUNDS	3,466,990	(3,019,260)	50,000	497,730

The specific purposes for which the restricted funds are applied are as follows:

Befriending; grant from Calderdale MBC and Yorkshire Childrens Centre for specific volunteer befriending.

Calderdale Shopmobility ; grant from Calderdale MBC for provision of Shopmobility services.

E-On Home Energy Checks; grant from Age UK in association with E-On, to advise and install equipment to ensure energy efficient homes.

Fuel Poverty Fund; fund represents donations and fundraising to help individual households with specific fuel related issues.

Holidays for Older People; grant funding from Community Foundation for Calderdale for holidays for older people.

Home from Hospital Seamless Service; funding from Calderdale and Greater Huddersfield CCG's to support older people through discharge from hospital.

continued...

20. MOVEMENT IN FUNDS - continued

Information & Advice; grants from Calderdale MBC and Macmillan providing information and advice to older people and their carer s.

Kirklees Dementia Hub; grant funding from Kirklees MBC to run a partnership project with Community Links supporting people liv ing with Dementia in Kirklees.

Discharge Lounge; funding from Calderdale and Huddersfield NHS Foundation Trust to support assistance in discharge lounge a t Huddersfield Royal Infirmary.

Locala; grant funding relating to personal independence coordinators in Kirklees.

Macmillan; grant funding to provide people with cancer with benefits advice and other support.

Calderdale Household Fund; grant from the Community Foundation to distribute to older people during the cost of living crisis.

Dewsbury Home from Hospital; grant from North Kirklees CCG to deliver a home from hospital service in North Kirklees.

Extreme Weather ; from Age UK to educate and promote ways to combat extreme weather.

Kirklees Household Fund; grant from One Community Foundation to distribute to older people during the cost of living crisis.

MCS Therapy; grant from Age UK to set up dementia therapy sessions.

Tackling Inequalities ; grant from Age UK to provide physical activities to older people.

Walking Football; grant from Age UK to fund the walking football group.he trustees believe that each fund has sufficient resou rces to allow it to achieve its aim.

21. OTHER FINANCIAL COMMITMENTS

Money held on behalf of clients totalled £12,786 at 31 March 2022 (2021 - £9,516).

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

continued...

23. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

24. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacies	7,740	2,300
Grants	653,780	1,144,568
	661,520	1,146,868
Other trading activities		
Fundraising events	15,128	18,690
Brokerage	-	225
Business directory commission	4,107	3,237
Locala Transport	71,954	-
Sundry income	-	24,825
Property rental income	600	9,793
	91,789	56,770
Investment income		
Deposit account interest	23	45
Charitable activities		
Handyperson scheme	32,160	28,000
Mobility sales	57,464	25,270
Care service contracts	427,608	369,335
Shopping and cleaning contracts	167,691	145,537
Handyperson contract	115,000	115,000
Footcare income	7,158	2,107
Step up program income	7,564	-
MCST income	3,706	-
Sundry income	6,375	-
	824,726	685,249
Total incoming resources	1,578,058	1,888,932
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	339	230
Charitable activities		
Wages	918,685	937,377
Carried forward	918,685	937,377

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
Charitable activities		
Brought forward	918,685	937,377
Social security	58,634	54,094
Pensions	27,714	27,575
Rates and water	2,323	1,345
Insurance	12,061	10,788
Light and heat	10,633	8,424
Telephone	20,641	21,593
Postage and stationery	9,409	6,069
Advertising	3,197	325
Sundries	1,733	1,718
Rent	67,785	75,370
Repairs and maintenance	12,749	16,576
Cleaning	1,014	671
Computer repairs and maintenance	17,346	11,335
Photocopying costs	2,945	10,380
Vehicle and transport costs	82,032	41,660
Activity costs	161,687	230,270
Meals for clients	16,307	34
Staff training and travel	24,464	12,278
Redundancy costs	-	17,635
Volunteer expenses	728	55
Bank charges and interest	2,777	2,724
Purchase of mobility goods for resale	28,910	6,163
Professional fees	2,554	2,341
Improvements to property	1,985	-
Plant and machinery	577	705
Fixtures and fittings	2,816	4,367
Motor vehicles	10,076	1,277
Loss on sale of tangible fixed assets	-	148
	1,501,782	1,503,297
Support costs		
Governance costs		
Auditors' remuneration	6,480	6,300
Legal fees	-	832
	6,480	7,132
Total resources expended	1,508,601	1,510,659
Net income	69,457	378,273

This page does not form part of the statutory financial statements

AGE UK CALDERDALE & KIRKLEES

England & Wales - Charity number 1102020

Accounts

REGISTERED COMPANY NUMBER: 05013745 (England and Wales)
REGISTERED CHARITY NUMBER: 1102020

Report of the Trustees and

Financial Statements

for the Year Ended 31st March 2021

for

AGE UK CALDERDALE & KIRKLEES

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

AGE UK CALDERDALE & KIRKLEES

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for the Year Ended 31st March 2021

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Report of the Trustees
for the Year Ended 31st March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

"Helping older people in Calderdale & Kirklees make the most of later life"

We exist to promote the well-being of all older people in Calderdale and Kirklees, recognising their right to independence, fulfilment, dignity and choice. We support them and their carers to make later life a fulfilling and enjoyable experience through helping to maintain a quality of life as independently as possible. We will be inclusive and embrace equality and diversity.

Our memorandum of association expresses this as "to promote the relief of elderly people in any manner which now or hereafter may be deemed by law to be charitable in or around the Metropolitan Boroughs of Calderdale and Kirklees".

Our vision

It is our vision to be the centre of excellence providing access to services that meet the needs of older people.

Our values

Our values are:

- To be client centred
- To deliver services with compassion
- To value staff and volunteers
- To be inclusive and embrace equality and diversity
- To develop trust in our services
- To ensure that everybody is working together to achieve the same objectives

OBJECTIVES AND ACTIVITIES

Strategic plan

The Board continued to review the Strategic Business Plan during 2020/21 to take into account the evolving and changing social care and health landscape and the financial implications for the organisation and its beneficiaries. The announcement of the global pandemic had a significant impact on the range of services we were able to provide and the nature in which we delivered these. This was monitored throughout 2020/21 and adopted to ensure the safety of our staff, volunteers and clients.

The plan identified a number of strategic objectives which remain in place:

Strategic Service Objectives

- Help the most vulnerable older people live independently, for as long as possible
- Redesign care services, adopting a personalised model

Objectives to Build Resilience

- Understand and respond to the needs of every client
- Deliver excellence in quality and governance across all our services and functions
- All staff and volunteers working together to achieve the same objectives
- Build and strengthen collaborations and partnerships
- Drive out inefficiencies from our infrastructure and fully optimise our physical assets
- Ensure financial stability and increase income
- Increase the number of people who know about us and our services

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our main charitable activities during 2020/21 were:

- Providing information and advice to older people and their relatives by telephone, email and postal requests. All face-to-face meetings and home visits were suspended except in exceptional circumstances
- Supporting volunteering amongst older people and for older people. Offering befriending, mentoring, advice on health, wellbeing, keeping safe and warm, eating healthily, exercise and the use of technology
- Supporting older people to have a voice through our work with various forums

We offer a broad range of services, which are funded through contracts with or grants from the two local authorities, the two clinical commissioning groups, central government grants, other grant making bodies (such as the Big Lottery) or through payments by individual clients of the service. We also benefit from donations, legacies, corporate sponsorship, fundraising and in-kind support.

Summary of achievements

Our Health and Wellbeing Centres were closed during this period. To help the clients to retain their independence and to reduce the feeling of loneliness exasperated by the long periods of isolation, we offered a personalised package of support. Clients could select from the following options: emergency food shopping, prescription collection, transport to health appointments (including Covid-19 vaccinations and GP appointments), delivery of activity and exercise packs, small repair jobs, welfare calls, doorstep visits and delivering a hot meal. During 2020/21 we provided support to 132 Day Care clients, totalling 8044 individual activities. Funding from NHS England allowed us to offer this package to a further 206 new clients who needed our help during the lockdowns.

We have worked alongside Kirklees Council to look at redesigning the day care provision including a trial using augmented reality technology to allow clients to interact with staff and other clients from home. We were successful with the retender of the service, being reappointed until March 2023.

Our Home Helpers team supports 218 clients each month to remain independent in their own homes by providing cleaning, light household duties and shopping. Alongside this we offer the 'deep clean-de clutter' service which can assist an older person to remain at home in a much safer environment. Due to the pandemic we reduced the service to doorstep delivery of shopping only from April to June 2020. Following this we started returning to the normal service with the added protection of PPE and safe working practices for client who wanted the service to resume. The number of clients fell from the previous year and is now starting to rise as the service reverts back to the previous model.

The handy person service helps with small adaptations in the home to support independent living. This was significantly extended following the successful tendering for services from Kirklees Council, the contract has been extended to March 2023. This service currently assists 129 clients each month. Our retail outlet in Halifax supply small items of equipment as well as wheelchairs, scooters, easy rise armchairs and handrails. Our shop mobility scheme facilitates people with mobility difficulties to independently access shops and services. The shop was closed part of the year in line with Government requirements, loss of income was offset with a business grant from Calderdale Council.

We continue to work closely with Locala CIC, employing two Personal Independence Coordinators, this service has assisted 792 patients although the majority of this support has been provided remotely. They have helped prevent unnecessary readmittance to hospital, helped older people to navigate the complex world of health and social care and highlighted the need for more information and advice on benefits and housing. It has also illustrated just how big the issue and impact of loneliness is to health.

The Seamless Home from Hospital service runs in conjunction with Community Transport for Calderdale, across Greater Huddersfield and Calderdale helping 124 patients a month to get home and resettled following discharge. These staff provide a valuable service to make sure older people who have just left hospital are safe, warm and have important supplies at home. The contract has been extended to 2024.

Our Information and Advice service operates across both local authority areas and our advisors and volunteers have handled 1,368 enquiries. Over the year we have secured over £2.7m in benefits. Our achievement in supporting people with cancer to claim benefits and other support in conjunction with Macmillan Cancer Care has led to a continuation of funding into 2024.

Our Foot Care service was launched in February 2019 providing vital care from a number of locations across Kirklees. We previously delivered around 100 appointments per month and feedback from clients has been very good. We are slowly reopening sites and have now secured provision in Calderdale.

Loneliness and isolation is a major issue for older people, we have a befriending service which during the year changed from face to face to a telephone service. It is supported by volunteers who made around 12,000 calls. The demand for this service has risen significantly due to older people isolating, we are now operating across Kirklees to meet this increase in demand. We have seen a trend in younger volunteers applying to support the service but our oldest volunteer is 96.

Many older people struggle with IT, through grants secured from Age UK, The Big Lottery and Community Foundation for Calderdale we purchased 120 tablets and smart speakers and provided mobile data for a year. Training was a challenge and was either on the doorstep or via telephone but the feedback was amazing with 98% of participants saying that participating in the programme has had a positive effect on their mental and/or physical wellbeing.

A grant from the Armed Forces Covenant Fund Trust allowed us to provide support to over 190 veterans. The nature of the support ranged from welfare calls to provide social connection, to delivery of essential supplies and activities to reduce loneliness, and also information and signposting to other sources of support.

We ran a pilot, funded by Yorkshire and Humber Academic Health Science Network, of rehabilitation for people with chronic hip or knee pain caused by osteoarthritis. The programme was cut short by covid restrictions but early findings were positive.

The Good Things Foundation funded a support service to help older people and their carers to complete their Census form on-line.

We continue to work in Partnership with West Yorkshire Fire and Rescue to support the needs of vulnerable older people who have had a Safe and Well Check.

Our role as a leading Third Sector organisation in the community is well established and is recognised as adding value to the local, regional and national arenas, in particular those for health and social care. Our work with Kirklees Dementia Hub (KDH) continues to improve the lives of those living with dementia. We have trustee seats on the boards of Healthwatch Calderdale and Kirklees and Calipso as well as being a member of the Calderdale Safeguarding Adults Board.

We continue to raise our profile as a local charity through working with more businesses and wider community partners, and being proud to tell of our achievements in helping older people maximise wellbeing and independence.

Our many volunteers help the organisation and our clients in numerous ways. We could not offer our range of services without their generosity and goodwill.

FINANCIAL REVIEW

Financial review

The charity incurred an operating surplus for the year of £378,273 (2020: deficit £27,946). Net assets increased to £575,462 at 31 March 2021 (2020: £147,189)

The total income for the year was £1,888,932 (2020: £1,875,975).

Our total expenditure was £1,510,659 (2020: £1,903,921) and included expenditure on core charitable activities totalling £1,510,429 (2020: £1,898,179).

£666,203 (2020: £618,024) of our income was restricted by our funders to be spent on specific purposes. Of this, funds of £8,261 (2020: £3,261) for ongoing projects were unspent at the year end and are carried forward to the next financial year.

Transfers are made between funds only where the trustees are satisfied the fund concerned has been completed to the satisfaction of the funder and that no amount is repayable to the funder in respect of any surplus. Where a funding stream ends in deficit, this deficit is transferred to unrestricted funds.

Our volunteers play a vital role in the provision of many services. They are the main source of activity in some services, whilst in others they add value to the service offered by our paid staff. Whilst it is difficult to estimate the exact impact, the equivalent monetary value of the time donated by volunteers in 2020/21 has increased to be in excess of £400,000.

Looking forward, the impact of covid-19 is difficult to predict, but we know it will bring new risks to our financial position. Our target demographic are amongst the most vulnerable in our community and many will be isolating for an unknown amount of time.

Robust risk assessments will be undertaken before any face-to-face contact with clients whether that be in external venues or the client's home.

The financial income from commissioned services is likely to continue and we will monitor closely, the key service here is Day Care. Income from private clients is likely to be severely affected, we will look at an alternative model of delivery and the associated income. Again, the key service affected here is Day Care, however income from shopping and cleaning, and mobility aid sales will also be affected.

We will seek to secure emergency grants and diversify our service offer to meet the changing needs of our clients and secure income during 2021/22.

FINANCIAL REVIEW

Principal funding sources

We received substantial funding in 2020/21 from Kirklees MC for the Day Services contract, the Handyperson contract and to support our Dementia Hub activities.

Calderdale MBC also remained a significant source of funding in 2020/21. The main items of funding we received from them were for Information and Advice, Shopmobility and Befriending services.

NHS Calderdale CCG continued their finance to us in 2020/21 for the Home from Hospital Seamless Service.

We also received funding from Age UK, Macmillan Cancer Support, Locala, The Big Lottery and Community Foundation for Calderdale.

We received a small number of individual donations. Our cleaning, shopping, footcare and chargeable handyperson services and certain of our day care activities are funded through user service charges.

We are very grateful to all of our funders for their support.

Investment policy and objectives

Under the constitution the charity has the power to make any investment that the Trustees see fit. At the present time, the charity does not have a specific investment policy.

Reserves policy

The Trustees have reviewed the Charity's reserve policy during the year, particularly in relation to the potential risks to the organisation and the current political and economic climate. The objective of the policy is to ensure that the Charity has adequate funds to cover the eventuality of funding from external sources for core activities ceasing or being seriously curtailed. Consequently, it is deemed necessary, in such an eventuality, to be able to cover the organisation's core function and premises for at least six months to enable the strategy to be reviewed and funds to be rebuilt. Our current level of unrestricted funds of £567,201 meets this reserve funding objective, albeit that £125,000 of this relates to a revaluation reserve in respect of long leasehold property.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Looking forward for 2021/22

In addition to the objectives identified above in our Strategic Plan, we will continue in 2021/22 to:

- further develop the foot care service
- seek funding to co-design a bespoke virtual Health and Wellbeing Centre
- seek opportunities to improve the utilisation of, and improve the quality of, our fleet of vehicles
- develop our knowledge and support for older people, providing more person centred, integrated services which encourage older people to make the most of later life
- encourage companionship, making connections with others and relevant services, in order to support maximising independence and well being
- campaign to get the voice of older people heard and valued
- continue to respect and value all our staff, volunteers, partner organisations and clients
- offer best value services, not compromising on quality or care
- raise our profile as a local charity with affiliation to a nationally recognised and respected organisation with access to research, knowledge, best practice, advice and influence
- identify new ventures that meet the needs of local people

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company was incorporated as Age Concern Calderdale on 13 January 2004 and took over the activities, reserves, liabilities and assets of Age Concern Calderdale (registered charity number 503235) on 1 April 2004. In November 2008, the organisation took over responsibility for Age Concern activities in Kirklees, subsequently making relevant changes to the memorandum and article and adopting the name Age Concern Calderdale & Kirklees. Age Concern Calderdale & Kirklees changed its name to Age UK Calderdale & Kirklees on 18 July 2011.

The liability of the directors of the company is limited to one pound.

Age UK Calderdale & Kirklees is a company limited by guarantee and a registered charity covered by its memorandum and articles of association.

Recruitment and appointment of new trustees

The trustees of the charity are appointed at the Annual General Meeting. One trustee resigned at the AGM: Michael Walker, Angela Riley had resigned earlier in the year. The Board of Trustees has powers to co-opt additional trustees during the year. No external body has the right to appoint any trustee.

The Board of Trustees are responsible for the overall strategic direction of the organisation, for setting the organisational budget, for agreeing the framework of policies and procedures to guide the management of the organisation and for the recruitment and support of the Chief Executive and other senior staff.

All other matters of operational management are delegated to the Chief Executive within the overall policy and financial framework established by the trustees.

Organisational structure and remuneration policy

The Board of Trustees has overall responsibility for the management of the charity and meets once every 3 months. This can be face-to-face or via video conferencing. In recognition of the increased complexity of the organisation and the mitigation of risk, the Board has three sub-committees: finance & strategy, staffing & training, and marketing & fundraising. These sub committees have clear terms of reference and report to the main Board.

Day to day management responsibilities are delegated to the Chief Executive in line with agreed policies, procedures and overall strategy.

The levels of remuneration for key management personnel are determined by reference to similar charitable organisations, including other Age UK partners.

Induction and training of new trustees

When new trustees are appointed, the Chair and the Chief Executive will jointly agree an appropriate programme of induction and training.

Related parties

Age UK and the Age England Association

Age UK Calderdale & Kirklees is an independent charity which is a member of the Age England Association. This means that it agrees to a common set of values and principles. Age UK Calderdale & Kirklees demonstrates these standards through achieving the Age UK Quality Standard.

Age UK Calderdale & Kirklees is a brand partner with Age UK, formalised in an agreement. The agreement was due to expire in March 2021; however because of delays caused by the pandemic response the current agreement has been extended to 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees regularly review the major risks and threats that could potentially damage the operations of the organisation and put in place plans to keep them to a minimum. The actions include ensuring that a risk register is maintained and appropriate insurances are in place, developing contingency plans, having a clear framework of policies and ensuring that risk assessments take place at each level of the organisation.

This document contains the Trustees' Report and Financial Statements for the year ended 31 March 2021. It is divided into the following sections:

- An overview of our objectives and activities
- Legal and administrative information (a requirement under charity and company law)
- A financial review
- A statement of financial activities, associated notes and information

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05013745 (England and Wales)

Registered Charity number
1102020

Registered office
4 - 6 Square
Halifax
West Yorkshire
HX1 1RJ

Trustees
E R Boulton (Chair)
S Ellis
M J Felton
A J Flowers
S M Porter
P M Spark
A K Riley (resigned 6/6/20)
W M Walker (resigned 7/12/20)
P Andrewartha (appointed 20/2/21)
M Patel (appointed 1/11/21)
C Young (appointed 1/11/21)
K Birch (appointed 1/11/21)

Auditors
Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

REFERENCE AND ADMINISTRATIVE DETAILS
Chief Executive Officer
L Butland

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Age Uk Calderdale & Kirklees for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 15/12/2021 and signed on its behalf by:

E R Boulton - Trustee

Opinion

We have audited the financial statements of Age Uk Calderdale & Kirklees (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 24 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

VJ Atkinson

Date: 16 December 2021

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	481,650	665,218	1,146,868	672,782
Charitable activities	5				
Charitable activities		685,249	-	685,249	1,117,612
Other trading activities	3	55,785	985	56,770	66,586
Investment income	4	45	-	45	-
Other income		-	-	-	18,995
Total		1,222,729	666,203	1,888,932	1,875,975
EXPENDITURE ON					
Raising funds	6	230	-	230	5,742
Charitable activities	7				
Charitable activities		849,226	661,203	1,510,429	1,898,179
Total		849,456	661,203	1,510,659	1,903,921
NET INCOME/(EXPENDITURE)		373,273	5,000	378,273	(27,946)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		50,000	-	50,000	-
Net movement in funds		423,273	5,000	428,273	(27,946)
RECONCILIATION OF FUNDS					
Total funds brought forward		143,928	3,261	147,189	175,135
TOTAL FUNDS CARRIED FORWARD		567,201	8,261	575,462	147,189

The notes form part of these financial statements

Balance Sheet
31st March 2021

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Tangible assets	14	141,627	97,194
CURRENT ASSETS			
Stocks	15	9,403	6,205
Debtors	16	90,589	387,063
Cash at bank and in hand		416,744	15,742
		516,736	409,010
CREDITORS			
Amounts falling due within one year	17	(82,901)	(359,015)
NET CURRENT ASSETS		433,835	49,995
TOTAL ASSETS LESS CURRENT LIABILITIES		575,462	147,189
NET ASSETS/(LIABILITIES)		575,462	147,189
FUNDS	21		
Unrestricted funds:			
General fund		442,201	68,928
Revaluation fund		125,000	75,000
		567,201	143,928
Restricted funds		8,261	3,261
TOTAL FUNDS		575,462	147,189

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ....15th December 21..... and were signed on its behalf by:

.....
E R Boulton - Trustee

.....
P M Spark - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31st March 2021

	Notes	31/3/21 £	31/3/20 £
Cash flows from operating activities			
Cash generated from operations	1	403,313	(37,837)
Net cash provided by/(used in) operating activities		403,313	(37,837)
Cash flows from investing activities			
Purchase of tangible fixed assets		(929)	(1,755)
Interest received		45	-
Net cash used in investing activities		(884)	(1,755)
Cash flows from financing activities			
Loan repayments in year		(1,427)	(5,655)
Net cash used in financing activities		(1,427)	(5,655)
Change in cash and cash equivalents in the reporting period		401,002	(45,247)
Cash and cash equivalents at the beginning of the reporting period		15,742	60,989
Cash and cash equivalents at the end of the reporting period		416,744	15,742

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31st March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/21 £	31/3/20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	378,273	(27,946)
Adjustments for:		
Depreciation charges	6,349	7,859
Loss on disposal of fixed assets	148	-
Interest received	(45)	-
(Increase)/decrease in stocks	(3,198)	1,563
Decrease/(increase) in debtors	296,474	(220,501)
(Decrease)/increase in creditors	(274,688)	201,188
Net cash provided by/(used in) operations	403,313	(37,837)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/20 £	Cash flow £	At 31/3/21 £
Net cash			
Cash at bank and in hand	15,742	401,002	416,744
	15,742	401,002	416,744
Debt			
Debts falling due within 1 year	(1,427)	1,427	-
	(1,427)	1,427	-
Total	14,315	402,429	416,744

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Individual fixed assets costing £300 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	-	10,702
Legacies	2,300	32,048
Grants	1,144,568	630,032
	1,146,868	672,782

Grants received, included in the above, are as follows:

	31/3/21	31/3/20
	£	£
Yorkshire Childrens Centre	69,000	-
Calderdale Council	143,490	102,657
Locala	5,550	-
Community Foundation	14,000	9,000
Voluntary Action Calderdale	14,670	-
Kirklees Council	31,800	68,507
Age UK	162,281	38,249
Calderdale CCG	316,092	316,092
Macmillan Cancer Support	72,339	69,811
Community Links	38,631	-
Greater Huddersfield Hospital Trust	25,716	25,716
NHS England	73,638	-
Morrisons	9,110	-
HMRC - Job Retention Scheme	129,206	-
National Lottery	30,053	-
Others	8,992	-
	1,144,568	630,032

3. OTHER TRADING ACTIVITIES

	31/3/21	31/3/20
	£	£
Fundraising events	18,690	16,907
Brokerage	225	159
Business directory commission	3,237	5,410
Sundry income	24,825	26,503
Property rental income	9,793	17,607
	56,770	66,586

continued...

4. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	45	-

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/21	31/3/20
		£	£
Handyperson scheme	Charitable activities	28,000	36,530
Mobility sales	Charitable activities	25,270	62,951
Care service contracts	Charitable activities	369,335	657,467
Shopping and cleaning contracts	Charitable activities	145,537	215,772
Handyperson contract	Charitable activities	115,000	115,000
Footcare income	Charitable activities	2,107	19,719
Sundry income	Charitable activities	-	10,173
		685,249	1,117,612

6. RAISING FUNDS

Raising donations and legacies

	31/3/21	31/3/20
	£	£
Fundraising costs	230	5,742

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	1,503,297	7,132	1,510,429

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21	31/3/20
	£	£
Staff costs	1,019,046	1,175,095
Rates and water	1,345	1,815
Insurance	10,788	9,440
Light and heat	8,424	21,536
Telephone	21,593	20,074
Postage and stationery	6,069	9,298
Advertising	325	964
Sundries	1,718	1,917
Rent	75,370	87,746
Repairs and maintenance	16,576	13,686
Cleaning	671	3,538
Computer repairs and maintenance	11,335	17,666
Photocopying costs	10,380	15,568
Publications and subscriptions	-	164
Vehicle and transport costs	41,660	127,208
Activity costs	230,270	210,584
Meals for clients	34	36,200
Staff training and travel	12,278	30,850
Redundancy costs	17,635	12,297
Volunteer expenses	55	3,633
Bank charges and interest	2,724	2,179
Purchase of mobility goods for resale	6,163	27,587
Professional fees	2,341	14,337
Depreciation	6,349	7,859
Loss on sale of assets	148	-
	1,503,297	1,851,241

9. SUPPORT COSTS

	Governance costs
	£
Charitable activities	7,132

Basis of allocation

Shared costs have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. Other legal and professional fees are allocated on a time basis. Audit fees are all charged to governance costs.

continued...

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Auditors' remuneration	6,300	5,831
Depreciation - owned assets	6,348	-
Deficit on disposal of fixed assets	148	-

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

12. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	937,377	1,115,976
Social security costs	54,094	64,180
Other pension costs	27,575	30,474
	1,019,046	1,210,630

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

	31/3/21	31/3/20
Contracts and projects	74	94
Administration and support	6	6
Senior management	5	4
	85	104

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31/3/21	31/3/20
£60,001 - £70,000	1	1

The total employee salary and benefits of the key management personnel of the charity were £78,101 (2020 - £74,717). Key management personnel comprises the trustees and the Chief Executive.

During the year, the charity made redundancy and/or termination payments which totalled £17,635 (2020 - £12,297).

continued...

12. STAFF COSTS - continued

Redundancies arise when changes in funding streams necessitate reorganisations. A termination benefit is charged to the profit and loss immediately on recognition. The liability is recognised as the best estimate of the cost at the reporting date.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,578	618,204	672,782
Charitable activities			
Charitable activities	1,117,612	-	1,117,612
Other trading activities	66,586	-	66,586
Other income	18,995	-	18,995
Total	1,257,771	618,204	1,875,975
EXPENDITURE ON			
Raising funds	5,742	-	5,742
Charitable activities			
Charitable activities	1,277,962	620,217	1,898,179
Total	1,283,704	620,217	1,903,921
NET INCOME/(EXPENDITURE)	(25,933)	(2,013)	(27,946)
RECONCILIATION OF FUNDS			
Total funds brought forward	169,861	5,274	175,135
TOTAL FUNDS CARRIED FORWARD	143,928	3,261	147,189

continued...

14. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST OR VALUATION					
At 1st April 2020	75,000	53,635	110,359	12,000	250,994
Additions	-	-	929	-	929
Disposals	-	(1,039)	(10,310)	-	(11,349)
Revaluations	50,000	-	-	-	50,000
At 31st March 2021	125,000	52,596	100,978	12,000	290,574
DEPRECIATION					
At 1st April 2020	-	48,933	101,622	3,245	153,800
Charge for year	-	705	4,366	1,277	6,348
Eliminated on disposal	-	(891)	(10,310)	-	(11,201)
At 31st March 2021	-	48,747	95,678	4,522	148,947
NET BOOK VALUE					
At 31st March 2021	125,000	3,849	5,300	7,478	141,627
At 31st March 2020	75,000	4,702	8,737	8,755	97,194

Cost or valuation at 31st March 2021 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2020	75,000	-	-	-	75,000
Valuation in 2021	50,000	-	-	-	50,000
Cost	-	52,596	100,978	12,000	165,574
	125,000	52,596	100,978	12,000	290,574

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £125,000 (2020 - £75,000) in respect of leaseholds.

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £75,000 (2020 - £75,000) in respect of leaseholds.

Revaluation

The Sundale House, Bradley, long leasehold property was acquired during 2012/13 (from the liquidators of Age Concern Kirklees Limited) for no cash consideration and has been revalued by the trustees at £75,000.

This valuation was reviewed for the year ended 31 March 2021 and has been increased by £50,000, to £125,000. The valuation has been derived from a combination of cashflow directly generated from the premises and capitalised rental values of similar properties.

continued...

14. TANGIBLE FIXED ASSETS - continued

Had this class of asset been measured on a historical cost basis, its carrying value would have been £Nil (2020 - £Nil).

15. STOCKS

	31/3/21	31/3/20
	£	£
Stocks	9,403	6,205

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade debtors	69,829	287,095
Bad debt provision	(3,500)	(3,849)
Prepayments	10,558	71,768
Other debtors	13,702	32,049
	90,589	387,063

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Bank loans and overdrafts (see note 18)	-	1,427
Trade creditors	18,001	99,001
Social security and other taxes	13,358	38,947
VAT	2,771	93
Credit card	3,618	2,342
Sundry creditors	211	4,680
Pension fund control	4,338	4,524
Accruals	35,528	45,478
Deferred Income	5,076	162,473
Hire deposits	-	50
	82,901	359,015

Accruals and deferred income includes £5,076 of deferred income (2020 - £162,473) which comprised of several funds that related to periods beyond the financial year end. All of the prior year figure was released to income in the current financial year.

Money held on behalf of clients totalled £9,516 at 31 March 2021 (2020 - £9,056).

continued...

18. LOANS

An analysis of the maturity of loans is given below:

	31/3/21	31/3/20
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	1,427

The bank loan is secured by a fixed and floating charge on the assets of the charity.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/21	31/3/20
	£	£
Within one year	55,476	68,855
Between one and five years	81,195	120,348
	136,671	189,203

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/21 Total funds	31/3/20 Total funds
	£	£	£	£
Fixed assets	141,627	-	141,627	97,194
Current assets	508,475	8,261	516,736	409,010
Current liabilities	(82,901)	-	(82,901)	(359,015)
	567,201	8,261	575,462	147,189

continued...

21. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	68,928	373,273	442,201
Revaluation fund	75,000	50,000	125,000
	143,928	423,273	567,201
Restricted funds			
Befriending	-	5,000	5,000
Fuel Poverty Fund	2,046	-	2,046
Holidays for Older People	960	-	960
Macmillan	255	-	255
	3,261	5,000	8,261
TOTAL FUNDS	147,189	428,273	575,462

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,222,729	(849,456)	-	373,273
Revaluation fund	-	-	50,000	50,000
	1,222,729	(849,456)	50,000	423,273
Restricted funds				
Befriending	94,957	(89,957)	-	5,000
Calderdale Shopmobility	27,500	(27,500)	-	-
E-on Home Energy Checks	8,280	(8,280)	-	-
Information and Advice	112,879	(112,879)	-	-
Home from Hospital Seamless Service	316,092	(316,092)	-	-
Kirklees Dementia Hub	41,631	(41,631)	-	-
Libby and Bertie	25,716	(25,716)	-	-
Locala	39,148	(39,148)	-	-
	666,203	(661,203)	-	5,000
TOTAL FUNDS	1,888,932	(1,510,659)	50,000	428,273

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	94,861	(25,933)	68,928
Revaluation fund	75,000	-	75,000
	169,861	(25,933)	143,928
Restricted funds			
Carers Count	1,361	(1,361)	-
Fuel Poverty Fund	2,046	-	2,046
Holidays for Older People	960	-	960
Macmillan	255	-	255
Neighbour Connections	258	(258)	-
Travel Companions	394	(394)	-
	5,274	(2,013)	3,261
TOTAL FUNDS	175,135	(27,946)	147,189

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,257,771	(1,283,704)	(25,933)
Restricted funds			
Befriending	25,957	(25,957)	-
Calderdale Shopmobility	44,222	(44,222)	-
Carers Count	-	(1,361)	(1,361)
E-on Home Energy Checks	7,200	(7,200)	-
Information and Advice	56,700	(56,700)	-
Home from Hospital Seamless Service	316,093	(316,093)	-
Kirklees Shopmobility	5,000	(5,000)	-
Kirklees Dementia Hub	41,633	(41,633)	-
Libby and Bertie	25,716	(25,716)	-
Locala	40,733	(40,733)	-
Macmillan	32,792	(32,792)	-
Neighbour Connections	15,829	(16,087)	(258)
Travel Companions	6,329	(6,723)	(394)
	618,204	(620,217)	(2,013)
TOTAL FUNDS	1,875,975	(1,903,921)	(27,946)

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	94,861	347,340	442,201
Revaluation fund	75,000	50,000	125,000
	169,861	397,340	567,201
Restricted funds			
Befriending	-	5,000	5,000
Carers Count	1,361	(1,361)	-
Fuel Poverty Fund	2,046	-	2,046
Holidays for Older People	960	-	960
Macmillan	255	-	255
Neighbour Connections	258	(258)	-
Travel Companions	394	(394)	-
	5,274	2,987	8,261
TOTAL FUNDS	175,135	400,327	575,462

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,480,500	(2,133,160)	-	347,340
Revaluation fund	-	-	50,000	50,000
	2,480,500	(2,133,160)	50,000	397,340
Restricted funds				
Befriending	120,914	(115,914)	-	5,000
Calderdale Shopmobility	71,722	(71,722)	-	-
Carers Count	-	(1,361)	-	(1,361)
E-on Home Energy Checks	15,480	(15,480)	-	-
Information and Advice	169,579	(169,579)	-	-
Home from Hospital Seamless Service	632,185	(632,185)	-	-
Kirklees Shopmobility	5,000	(5,000)	-	-
Kirklees Dementia Hub	83,264	(83,264)	-	-
Libby and Bertie	51,432	(51,432)	-	-
Locala	79,881	(79,881)	-	-
Macmillan	32,792	(32,792)	-	-
Neighbour Connections	15,829	(16,087)	-	(258)
Travel Companions	6,329	(6,723)	-	(394)
	1,284,407	(1,281,420)	-	2,987
TOTAL FUNDS	3,764,907	(3,414,580)	50,000	400,327

The specific purposes for which the restricted funds are applied are as follows:

Befriending; grant from Calderdale MBC and Yorkshire Childrens Centre for specific volunteer befriending.

Calderdale Shopmobility; grant from Calderdale MBC for provision of Shopmobility services.

Carers Count; contract funding from Cloverleaf to provide carers' support, specifically on benefits advice.

E-On Home Energy Checks; grant from Age UK in association with E-On, to advise and install equipment to ensure energy efficient homes.

Fuel Poverty Fund; fund represents donations and fundraising to help individual households with specific fuel related issues.

Holidays for Older People; grant funding from Community Foundation for Calderdale for holidays for older people.

Home from Hospital Seamless Service; funding from Calderdale and Greater Huddersfield CCGs, to support older people through discharge from hospital.

continued...

21. MOVEMENT IN FUNDS - continued

Information & Advice; grants from Calderdale MBC and Kirklees MBC providing information and advice to older people and their carers.

Kirklees Dementia Hub; grant funding from Kirklees MBC to run a partnership project with Community Links supporting people living with Dementia in Kirklees.

Kirklees Shopmobility; grant from Kirklees MBC for provision of Shopmobility services.

Libby & Bertie; funding from Calderdale and Huddersfield NHS Foundation Trust to support assistance in discharge lounge at Huddersfield Royal Infirmary.

Locala; grant funding relating to personal independence coordinators in Kirklees.

Macmillan; grant funding to provide people with cancer with benefits advice and other support.

Neighbour Connections; funding from Community Foundation for Calderdale for pilot projects in two areas of Calderdale encouraging communities to support people living with dementia.

Travel Companions; funding from Community Foundation for Calderdale to support older people to arrange transport around Calderdale.

The trustees believe that each fund has sufficient resources to allow it to achieve its aim.

22. OTHER FINANCIAL COMMITMENTS

Money held on behalf of clients totalled £9,516 at 31 March 2021 (2020 - £9,056).

23. RELATED PARTY DISCLOSURES

AKR Associates Limited, of which A K Riley is a director, provided accountancy services to the charity totalling £236 (2020 - £2,190) and the balance outstanding at the year end was £Nil (2020 - £2,190).

24. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

continued...

25. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	10,702
Legacies	2,300	32,048
Grants	1,144,568	630,032
	1,146,868	672,782
Other trading activities		
Fundraising events	18,690	16,907
Brokerage	225	159
Business directory commission	3,237	5,410
Sundry income	24,825	26,503
Property rental income	9,793	17,607
	56,770	66,586
Investment income		
Deposit account interest	45	-
Charitable activities		
Handyperson scheme	28,000	36,530
Mobility sales	25,270	62,951
Care service contracts	369,335	657,467
Shopping and cleaning contracts	145,537	215,772
Handyperson contract	115,000	115,000
Footcare income	2,107	19,719
Sundry income	-	10,173
	685,249	1,117,612
Other income		
Income from trading subsidiary	-	18,995
Total incoming resources	1,888,932	1,875,975
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	230	5,742
Charitable activities		
Wages	937,377	1,080,441
Carried forward	937,377	1,080,441

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
Charitable activities		
Brought forward	937,377	1,080,441
Social security	54,094	64,180
Pensions	27,575	30,474
Rates and water	1,345	1,815
Insurance	10,788	9,440
Light and heat	8,424	21,536
Telephone	21,593	20,074
Postage and stationery	6,069	9,298
Advertising	325	964
Sundries	1,718	1,917
Rent	75,370	87,746
Repairs and maintenance	16,576	13,686
Cleaning	671	3,538
Computer repairs and maintenance	11,335	17,666
Photocopying costs	10,380	15,568
Publications and subscriptions	-	164
Vehicle and transport costs	41,660	127,208
Activity costs	230,270	210,584
Meals for clients	34	36,200
Staff training and travel	12,278	30,850
Redundancy costs	17,635	12,297
Volunteer expenses	55	3,633
Bank charges and interest	2,724	2,179
Purchase of mobility goods for resale	6,163	27,587
Professional fees	2,341	14,337
Plant and machinery	705	830
Fixtures and fittings	4,367	5,534
Motor vehicles	1,277	1,495
Loss on sale of tangible fixed assets	148	-
	1,503,297	1,851,241
Support costs		
Information technology		
Wages	-	35,535
Governance costs		
Auditors' remuneration	6,300	5,831
Legal fees	832	5,572
	7,132	11,403
Total resources expended	1,510,659	1,903,921
Net income/(expenditure)	378,273	(27,946)

This page does not form part of the statutory financial statements