

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

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

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.

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

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 tender 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.

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

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.

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

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.

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

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

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

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.

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

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

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

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.

**Report of the Independent Auditors to the Members of
Age UK Calderdale & Kirklees (Registered number: 05013745)**

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: 16 December 2021

AGE UK CALDERDALE & KIRKLEES

**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					
Charitable activities	5	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					
Charitable activities	7	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
		<u>516,736</u>	<u>409,010</u>
CREDITORS			
Amounts falling due within one year	17	(82,901)	(359,015)
		<u>433,835</u>	<u>49,995</u>
NET CURRENT ASSETS			
		<u>433,835</u>	<u>49,995</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>575,462</u>	<u>147,189</u>
NET ASSETS/(LIABILITIES)		<u>575,462</u>	<u>147,189</u>
FUNDS	21		
Unrestricted funds:			
General fund		442,201	68,928
Revaluation fund		125,000	75,000
		<u>567,201</u>	<u>143,928</u>
Restricted funds		<u>8,261</u>	<u>3,261</u>
TOTAL FUNDS		<u>575,462</u>	<u>147,189</u>

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

AGE UK CALDERDALE & KIRKLEES

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			
Cash and cash equivalents at the beginning of the reporting period		401,002	(45,247)
Cash and cash equivalents at the end 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

AGE UK CALDERDALE & KIRKLEES

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	<u>403,313</u>	<u>(37,837)</u>

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
	<u>15,742</u>	<u>401,002</u>	<u>416,744</u>
Debt			
Debts falling due within 1 year	(1,427)	1,427	-
	<u>(1,427)</u>	<u>1,427</u>	<u>-</u>
Total	<u>14,315</u>	<u>402,429</u>	<u>416,744</u>

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.

AGE UK CALDERDALE & KIRKLEES

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	-	10,702
Legacies	2,300	32,048
Grants	1,144,568	630,032
	<u>1,146,868</u>	<u>672,782</u>

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	-
	<u>1,144,568</u>	<u>630,032</u>

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
	<u>56,770</u>	<u>66,586</u>

AGE UK CALDERDALE & KIRKLEES

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

4. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	45	
	<u>45</u>	<u></u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31/3/21	31/3/20
	Activity	£	£
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
		<u>685,249</u>	<u>1,117,612</u>

6. RAISING FUNDS

Raising donations and legacies

	31/3/21	31/3/20
	£	£
Fundraising costs	230	5,742
	<u>230</u>	<u>5,742</u>

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
	<u>1,503,297</u>	<u>7,132</u>	<u>1,510,429</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

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	-
	<u>1,503,297</u>	<u>1,851,241</u>

9. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>7,132</u>

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.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**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	-
	<u>12,796</u>	<u>5,831</u>

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
	<u>1,019,046</u>	<u>1,210,630</u>

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
	<u>85</u>	<u>104</u>

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	<u>1</u>	<u>1</u>

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).

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**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

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

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.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**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
	<u>90,589</u>	<u>387,063</u>

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
	<u>82,901</u>	<u>359,015</u>

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).

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**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
	<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>
	<u>136,671</u>	<u>189,203</u>

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)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>567,201</u>	<u>8,261</u>	<u>575,462</u>	<u>147,189</u>

AGE UK CALDERDALE & KIRKLEES

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

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

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

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)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**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

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**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.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

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.

25. ULTIMATE CONTROLLING PARTY

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

AGE UK CALDERDALE & KIRKLEES

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
	<u>1,146,868</u>	<u>672,782</u>
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
	<u>56,770</u>	<u>66,586</u>
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
	<u>685,249</u>	<u>1,117,612</u>
Other income		
Income from trading subsidiary	-	18,995
	<u>1,888,932</u>	<u>1,875,975</u>
Total incoming resources		
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

This page does not form part of the statutory financial statements

AGE UK CALDERDALE & KIRKLEES

**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	-
	<u>1,503,297</u>	<u>1,851,241</u>
Support costs		
Information technology		
Wages	-	35,535
Governance costs		
Auditors' remuneration	6,300	5,831
Legal fees	832	5,572
	<u>7,132</u>	<u>11,403</u>
Total resources expended	<u>1,510,659</u>	<u>1,903,921</u>
Net income/(expenditure)	<u>378,273</u>	<u>(27,946)</u>

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