

**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**

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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

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

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**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.



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

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**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.

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

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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.

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

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**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

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

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**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.

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

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**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

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

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**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.

15/12/2022

Approved by order of the board of trustees on ..... 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.

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

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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](http://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

## AGE UK CALDERDALE &amp; KIRKLEES

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

The notes form part of these financial statements

**Balance Sheet**  
**31st March 2022**

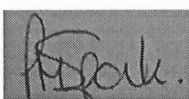
	Notes	31/3/22 £	31/3/21 £
<b>FIXED ASSETS</b>			
Tangible assets	14	166,551	141,627
<b>CURRENT ASSETS</b>			
Stocks	15	5,823	9,403
Debtors	16	208,472	90,589
Cash at bank and in hand		406,132	416,744
		<u>620,427</u>	<u>516,736</u>
<b>CREDITORS</b>			
Amounts falling due within one year	17	(142,059)	(82,901)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

## AGE UK CALDERDALE &amp; KIRKLEES

**Cash Flow Statement**  
**for the Year Ended 31st March 2022**

	Notes	31/3/22 £	31/3/21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	29,744	403,313
Net cash provided by operating activities		29,744	403,313
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(40,379)	(929)
Interest received		23	45
Net cash used in investing activities		(40,356)	(884)
<b>Cash flows from financing activities</b>			
Loan repayments in year		-	(1,427)
Net cash provided by/(used in) financing activities		-	(1,427)
<b>Change in cash and cash equivalents in the reporting period</b>			
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

## AGE UK CALDERDALE &amp; KIRKLEES

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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	69,457	378,273
<b>Adjustments for:</b>		
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)
<b>Net cash provided by operations</b>	<u>29,744</u>	<u>403,313</u>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31st March 2022**

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**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.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**2. DONATIONS AND LEGACIES**

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

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
	<u>653,780</u>	<u>1,144,568</u>

**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
	<u>91,789</u>	<u>56,770</u>



Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**4. INVESTMENT INCOME**

	31/3/22	31/3/21
	£	£
Deposit account interest	23	45
	<u>23</u>	<u>45</u>

**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	-
		<u>824,726</u>	<u>685,249</u>

**6. RAISING FUNDS****Raising donations and legacies**

	31/3/22	31/3/21
	£	£
Fundraising costs	339	230
	<u>339</u>	<u>230</u>

**7. CHARITABLE ACTIVITIES COSTS**

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

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**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
	<u>1,501,782</u>	<u>1,503,297</u>

**9. SUPPORT COSTS**

	Governance costs
	£
Charitable activities	<u>6,480</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 2022**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
	<u>          </u>	<u>          </u>

**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
	<u>          </u>	<u>          </u>
	<u>1,005,033</u>	<u>1,019,046</u>

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
	<u>          </u>	<u>          </u>
	<u>77</u>	<u>85</u>

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
	<u>          </u>	<u>          </u>

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).

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	481,650	665,218	1,146,868
<b>Charitable activities</b>			
Charitable activities	685,249	-	685,249
Other trading activities	55,785	985	56,770
Investment income	45	-	45
<b>Total</b>	<b>1,222,729</b>	<b>666,203</b>	<b>1,888,932</b>
<b>EXPENDITURE ON</b>			
Raising funds	230	-	230
<b>Charitable activities</b>			
Charitable activities	849,226	661,203	1,510,429
<b>Total</b>	<b>849,456</b>	<b>661,203</b>	<b>1,510,659</b>
<b>NET INCOME</b>	<b>373,273</b>	<b>5,000</b>	<b>378,273</b>
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	50,000	-	50,000
<b>Net movement in funds</b>	<b>423,273</b>	<b>5,000</b>	<b>428,273</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	143,928	3,261	147,189
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>567,201</b>	<b>8,261</b>	<b>575,462</b>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

## 14. TANGIBLE FIXED ASSETS

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

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
	<u>125,000</u>	<u>58,550</u>	<u>102,578</u>	<u>44,825</u>	<u>330,953</u>

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).

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**15. STOCKS**

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

**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	<u>2,875</u>	<u>13,702</u>
	<u>208,472</u>	<u>90,589</u>

**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	<u>30,095</u>	<u>5,076</u>
	<u>142,059</u>	<u>82,901</u>

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	<u>48,193</u>	<u>81,195</u>
	<u>81,195</u>	<u>136,671</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

## 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)
	<u>634,658</u>	<u>10,261</u>	<u>644,919</u>	<u>575,462</u>

## 20. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	442,201	67,457	509,658
Revaluation fund	125,000	-	125,000
	<u>567,201</u>	<u>67,457</u>	<u>634,658</u>
<b>Restricted funds</b>			
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
	<u>8,261</u>	<u>2,000</u>	<u>10,261</u>
<b>TOTAL FUNDS</b>	<u>575,462</u>	<u>69,457</u>	<u>644,919</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

## 20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,178,466	(1,111,009)	67,457
<b>Restricted funds</b>			
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)	-
Locals	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
<b>TOTAL FUNDS</b>	<b>1,578,058</b>	<b>(1,508,601)</b>	<b>69,457</b>

## Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	68,928	373,273	442,201
Revaluation fund	75,000	50,000	125,000
	143,928	423,273	567,201
<b>Restricted funds</b>			
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
<b>TOTAL FUNDS</b>	<b>147,189</b>	<b>428,273</b>	<b>575,462</b>



Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

## 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 £
<b>Unrestricted funds</b>				
General fund	1,222,729	(849,456)	-	373,273
Revaluation fund	-	-	50,000	50,000
	<u>1,222,729</u>	<u>(849,456)</u>	<u>50,000</u>	<u>423,273</u>
<b>Restricted funds</b>				
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)	-	-
	<u>666,203</u>	<u>(661,203)</u>	<u>-</u>	<u>5,000</u>
<b>TOTAL FUNDS</b>	<u>1,888,932</u>	<u>(1,510,659)</u>	<u>50,000</u>	<u>428,273</u>

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 £
<b>Unrestricted funds</b>			
General fund	68,928	440,730	509,658
Revaluation fund	75,000	50,000	125,000
	<u>143,928</u>	<u>490,730</u>	<u>634,658</u>
<b>Restricted funds</b>			
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
	<u>3,261</u>	<u>7,000</u>	<u>10,261</u>
<b>TOTAL FUNDS</b>	<u>147,189</u>	<u>497,730</u>	<u>644,919</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

**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 £
<b>Unrestricted funds</b>				
General fund	2,401,195	(1,960,465)	-	440,730
Revaluation fund	-	-	50,000	50,000
	<u>2,401,195</u>	<u>(1,960,465)</u>	<u>50,000</u>	<u>490,730</u>
<b>Restricted funds</b>				
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)	-	-
	<u>1,065,795</u>	<u>(1,058,795)</u>	<u>-</u>	<u>7,000</u>
<b>TOTAL FUNDS</b>	<u>3,466,990</u>	<u>(3,019,260)</u>	<u>50,000</u>	<u>497,730</u>

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.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

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**20. MOVEMENT IN FUNDS - continued**

**Information & Advice;** grants from Calderdale MBC and Macmillan 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.

**Discharge Lounge;** 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.

**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. The trustees believe that each fund has sufficient resources 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.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

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**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.

## AGE UK CALDERDALE &amp; KIRKLEES

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

	31/3/22 £	31/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Legacies	7,740	2,300
Grants	653,780	1,144,568
	<hr/> 661,520	<hr/> 1,146,868
<b>Other trading activities</b>		
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
	<hr/> 91,789	<hr/> 56,770
<b>Investment income</b>		
Deposit account interest	23	45
<b>Charitable activities</b>		
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	-
	<hr/> 824,726	<hr/> 685,249
<b>Total incoming resources</b>	<hr/> 1,578,058	<hr/> 1,888,932
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	339	230
<b>Charitable activities</b>		
Wages	918,685	937,377
Carried forward	918,685	937,377

This page does not form part of the statutory financial statements

## AGE UK CALDERDALE &amp; KIRKLEES

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

	31/3/22 £	31/3/21 £
<b>Charitable activities</b>		
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
	<u>1,501,782</u>	<u>1,503,297</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	6,480	6,300
Legal fees	-	832
	<u>6,480</u>	<u>7,132</u>
Total resources expended	<u>1,508,601</u>	<u>1,510,659</u>
<b>Net income</b>	<u>69,457</u>	<u>378,273</u>

This page does not form part of the statutory financial statements