

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

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31st March 2023  
for  
AGE UK CALDERDALE & KIRKLEES**

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

**AGE UK CALDERDALE & KIRKLEES**

**Contents of the Financial Statements  
for the Year Ended 31st March 2023**

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

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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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

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

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

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

**Our vision**

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

**Our values**

Our values are:

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

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

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**OBJECTIVES AND ACTIVITIES**

**Strategic plan**

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

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

**Strategic Service Objectives**

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

**Objectives to Build Resilience**

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

**Public benefit**

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

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

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Our main charitable activities during 2022/23 were:

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

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

**Summary of achievements**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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**FINANCIAL REVIEW**

**Financial review**

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

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

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

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

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

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

**Principal funding sources**

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

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

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

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

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

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

**Investment policy and objectives**

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

**Reserves policy**

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

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

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**FINANCIAL REVIEW**

**Going concern**

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

**Looking forward for 2023/24**

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

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

**Recruitment and appointment of new trustees**

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

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

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



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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure and remuneration policy**

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

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

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

**Induction and training of new trustees**

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

**Related parties**

Age UK and the Age England Association

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

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

**Risk management**

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

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05013745 (England and Wales)

**Registered Charity number**

1102020

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

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**Registered office**

4 - 6 Square  
Halifax  
West Yorkshire  
HX1 1RJ

**Trustees**

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

**Auditors**

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

**Chief Executive Officer**

L Butland

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

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

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

In so far as the trustees are aware:

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

**AUDITORS**

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

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



.....  
E R Boulton - Trustee

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

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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

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

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**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.

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

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



Date: 18 December 2023

**AGE UK CALDERDALE & KIRKLEES**

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

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

The notes form part of these financial statements



**Balance Sheet**  
**31st March 2023**

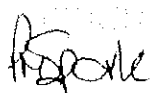
	Notes	31/3/23 £	31/3/22 £
<b>FIXED ASSETS</b>			
Tangible assets	14	228,829	166,551
<b>CURRENT ASSETS</b>			
Stocks	15	7,803	5,823
Debtors	16	276,908	208,472
Cash at bank and in hand		347,528	406,132
		<u>632,239</u>	<u>620,427</u>
<b>CREDITORS</b>			
Amounts falling due within one year	17	(158,298)	(142,059)
		<u>473,941</u>	<u>478,368</u>
<b>NET CURRENT ASSETS</b>			
		<u>702,770</u>	<u>644,919</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>702,770</u>	<u>644,919</u>
<b>NET ASSETS</b>			
		<u>702,770</u>	<u>644,919</u>
<b>FUNDS</b>	20		
Unrestricted funds:			
General fund		566,598	509,658
Revaluation fund		125,000	125,000
		<u>691,598</u>	<u>634,658</u>
Restricted funds		<u>11,172</u>	<u>10,261</u>
<b>TOTAL FUNDS</b>		<u>702,770</u>	<u>644,919</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 14/12/2023 and were signed on its behalf by:



E R Boulton - Trustee



P M Spark - Trustee

The notes form part of these financial statements

## AGE UK CALDERDALE &amp; KIRKLEES

Cash Flow Statement  
for the Year Ended 31st March 2023

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

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 2023**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

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

**2. ANALYSIS OF CHANGES IN NET FUNDS**

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

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31st March 2023**

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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.

**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 2023**

**2. DONATIONS AND LEGACIES**

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

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

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

**3. OTHER TRADING ACTIVITIES**

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

## AGE UK CALDERDALE &amp; KIRKLEES

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**4. INVESTMENT INCOME**

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

**5. INCOME FROM CHARITABLE ACTIVITIES**

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

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

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

**7. CHARITABLE ACTIVITIES COSTS**

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

AGE UK CALDERDALE & KIRKLEES

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

9. SUPPORT COSTS

	Governance costs
	£
Charitable activities	<u>6,492</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**9. SUPPORT COSTS - continued****Basis of allocation**

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

**10. NET INCOME/(EXPENDITURE)**

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

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

**11. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**12. STAFF COSTS**

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

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

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

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

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



Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**12. STAFF COSTS - continued**

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

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

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**AGE UK CALDERDALE & KIRKLEES**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**14. TANGIBLE FIXED ASSETS**

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

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

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

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

**Revaluation**

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

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

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

**AGE UK CALDERDALE & KIRKLEES**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023**

**15. STOCKS**

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

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**18. LEASING AGREEMENTS**

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

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

AGE UK CALDERDALE & KIRKLEES

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

20. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	509,658	(4,573)	61,513	566,598
Revaluation fund	125,000	-	-	125,000
	<u>634,658</u>	<u>(4,573)</u>	<u>61,513</u>	<u>691,598</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
Calderdale Dementia Hub	-	911	-	911
Electric Minibus	-	61,513	(61,513)	-
	<u>10,261</u>	<u>62,424</u>	<u>(61,513)</u>	<u>11,172</u>
<b>TOTAL FUNDS</b>	<u>644,919</u>	<u>57,851</u>	<u>-</u>	<u>702,770</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2023**

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

## AGE UK CALDERDALE &amp; KIRKLEES

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

## 20. MOVEMENT IN FUNDS - continued

## Comparatives for 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>

Comparative 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)	-
	<u>399,592</u>	<u>(397,592)</u>	<u>2,000</u>
<b>TOTAL FUNDS</b>	<u>1,578,058</u>	<u>(1,508,601)</u>	<u>69,457</u>

AGE UK CALDERDALE & KIRKLEES

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

20. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	442,201	62,884	61,513	566,598
Revaluation fund	125,000	-	-	125,000
	<u>567,201</u>	<u>62,884</u>	<u>61,513</u>	<u>691,598</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
Calderdale Dementia Hub	-	911	-	911
Electric Minibus	-	61,513	(61,513)	-
	<u>8,261</u>	<u>64,424</u>	<u>(61,513)</u>	<u>11,172</u>
<b>TOTAL FUNDS</b>	<u>575,462</u>	<u>127,308</u>	<u>-</u>	<u>702,770</u>

# AGE UK CALDERDALE & KIRKLEES

## Notes to the Financial Statements - continued for the Year Ended 31st March 2023

### 20. MOVEMENT IN FUNDS - continued

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

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

**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 2023

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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.

**Locals;** grant funding relating to personal independence coordinators in Kirklees.

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

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

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

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

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

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

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

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

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

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

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

**Electric Minibus;** funding received to buy an electric minibus.

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

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

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023

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**21. OTHER FINANCIAL COMMITMENTS**

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

**22. RELATED PARTY DISCLOSURES**

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

**23. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

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

**24. ULTIMATE CONTROLLING PARTY**

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

AGE UK CALDERDALE & KIRKLEES

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

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

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 2023**

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

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