

Charity registration number 1102020 (England and Wales)

Company registration number 05013745

**AGE UK CALDERDALE & KIRKLEES**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# AGE UK CALDERDALE & KIRKLEES

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

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

### Senior management

R Horner

Chief Executive Officer

### Charity number

1102020

### Company number

05013745

### Registered office

4 - 6 Square  
Halifax  
West Yorkshire  
HX1 1RJ

### Auditor

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

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# AGE UK CALDERDALE & KIRKLEES

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# AGE UK CALDERDALE & KIRKLEES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2024**

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

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
05013745 (England and Wales)

**Registered Charity number**  
1102020

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

#### Trustees

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

#### Auditors

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

**Chief Executive Officer**  
R Horner

### Objectives and activities

#### Objectives and aims

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

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

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

# **AGE UK CALDERDALE & KIRKLEES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2024**

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### **Our Vision**

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

### **Our Values**

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

### **Strategic Plan**

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

### **Challenges**

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

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

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

# AGE UK CALDERDALE & KIRKLEES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Achievements and performance

*Significant activities and achievements against objectives*

#### Our main charitable activities during 2023/24 were:

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

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

#### Summary of Achievements

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

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

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

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

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

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

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

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

# **AGE UK CALDERDALE & KIRKLEES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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

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

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

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

#### **Public benefit**

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

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

# AGE UK CALDERDALE & KIRKLEES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Financial review

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

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

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

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

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

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

#### Reserves policy

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

#### Principal funding sources

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

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

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

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

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

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



# AGE UK CALDERDALE & KIRKLEES

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Investment policy and objectives

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

### Going concern

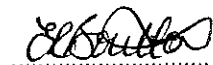
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

### Looking forward for 2024/25

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

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

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



Dr E R Boulton  
Trustee

Date: 9/12/2024

# **AGE UK CALDERDALE & KIRKLEES**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2024***

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

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

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

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

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

# AGE UK CALDERDALE & KIRKLEES

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF AGE UK CALDERDALE & KIRKLEES

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

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

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

# AGE UK CALDERDALE & KIRKLEES

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

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### **Responsibilities of trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

# AGE UK CALDERDALE & KIRKLEES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF AGE UK CALDERDALE & KIRKLEES

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#### Other matters

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

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

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

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

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

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

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

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

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

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

# AGE UK CALDERDALE & KIRKLEES

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF AGE UK CALDERDALE & KIRKLEES

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#### Use of our report

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

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

*13 December 2024*

Chartered Certified Accountants  
Statutory Auditor

*BK Plus Audit Limited*

52 St Johns Lane  
Halifax  
West Yorkshire  
England  
HX1 2BW

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

# AGE UK CALDERDALE & KIRKLEES

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

# AGE UK CALDERDALE & KIRKLEES

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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



# AGE UK CALDERDALE & KIRKLEES

## BALANCE SHEET

AS AT 31 MARCH 2024

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

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

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

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

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

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



Dr E R Boulton  
Trustee



Mr P M Spark  
Trustee

Company registration number 05013745 (England and Wales)

# AGE UK CALDERDALE & KIRKLEES

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

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

##### 1.1 Accounting convention

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

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

##### 1.4 Income

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

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

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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

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

#### 1.6 Tangible fixed assets

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

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

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

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Stocks

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

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

#### 1.9 Cash and cash equivalents

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.11 Employee benefits

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

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

#### 1.12 Retirement benefits

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 3 Income from donations and legacies

(Continued)

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

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Income from charitable activities

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

### 5 Income from other trading activities

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

### 6 Income from investments

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

### 7 Other income

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



# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Expenditure on raising funds

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

### 9 Expenditure on charitable activities

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

### 10 Net movement in funds

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Trustees

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

### 12 Employees

The average monthly number of employees during the year was:

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

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

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

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

Key management personnel comprises the trustees and the Chief Executive.

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

### 13 Taxation

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 14 Tangible fixed assets

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

### Revaluation

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

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

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

### 15 Stocks

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<b>16 Debtors</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Amounts falling due within one year:			
Trade debtors		202,513	192,926
Other debtors		3,251	14,756
Prepayments and accrued income		52,847	69,226
		<u>258,611</u>	<u>276,908</u>
<b>17 Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Other taxation and social security		20,434	21,521
Deferred income	<b>18</b>	30,037	12,662
Trade creditors		28,633	62,790
Other creditors		5,608	5,752
Accruals and deferred income		51,230	55,571
		<u>135,942</u>	<u>158,296</u>
<b>18 Deferred income</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Other deferred income		<u>30,037</u>	<u>12,662</u>
Deferred income is included in the financial statements as follows:			
		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Deferred income is included within:			
Current liabilities		<u>30,037</u>	<u>12,662</u>
Movements in the year:			
Deferred income at 1 April 2023		12,662	30,095
Released from previous periods		17,375	(17,433)
Deferred income at 31 March 2024		<u>30,037</u>	<u>12,662</u>
<b>19 Retirement benefit schemes</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		<u>35,693</u>	<u>32,372</u>

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 19 Retirement benefit schemes

(Continued)

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

### 20 Restricted funds

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

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 20 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 21 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General fund	566,598	1,202,919	(1,173,180)	5,911	602,248
Revaluation fund	125,000	-	(5,000)	-	120,000
	<u>691,598</u>	<u>1,202,919</u>	<u>(1,178,180)</u>	<u>5,911</u>	<u>722,248</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General fund	509,658	1,050,281	(1,054,854)	61,513	566,598
Revaluation fund	125,000	-	-	-	125,000
	<u>634,658</u>	<u>1,050,281</u>	<u>(1,054,854)</u>	<u>61,513</u>	<u>691,598</u>

#### 22 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	202,973	-	202,973
Current assets/(liabilities)	519,275	960	520,235
	<u>722,248</u>	<u>960</u>	<u>723,208</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	228,827	-	228,827
Current assets/(liabilities)	462,771	11,172	473,943
	<u>691,598</u>	<u>11,172</u>	<u>702,770</u>



# AGE UK CALDERDALE & KIRKLEES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Operating lease commitments

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

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

#### 24 Related party transactions

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

#### 25 Cash generated from operations

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

#### 26 Analysis of changes in net funds

The charity had no material debt during the year.