AIREBOROUGH VOLUNTARY SERVICES TO THE ELDERLY (AVSED)

England & Wales · Charity number 1165792

Details

Other names	AVSED
Status	Registered
Legal form	Charitable company
Company number	09882948
Registered	2016-02-29
Register	View on the Charity Commission register

Contact

Address	Green Acre Hall New Road Side Rawdon Leeds LS19 6AS
Phone	01132501702
Email	info@avsed.org.uk
Website	www.avsed.org.uk

Activities

Objects: The charity's objects ('objects') are specifically restricted to the following:AVSED is established for the benefit of, in particular but not exclusively, older people, without distinction of sex, sexual orientation, race or of political, religious or other opinions, living in the community of Aireborough, Leeds, for the following charitable purposes:1) For the public benefit to relieve the charitable needs, in particular but not exclusively, by relieving loneliness and isolation, supporting independence and promoting improved health and wellbeing of older people.2) To further or benefit the residents of Aireborough and the neighbourhood, by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation to improve the conditions of life for all residents.3) To preserve and protect the health of those caring for people with physical, mental or sensory impairment within the family or home by offering a respite service through the provision of community-based services.4) The prevention or relief of poverty in Aireborough by providing grants, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty, or improve health and well-being.

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Activities: AVSED is a local charity working to prevent social isolation & loneliness for Aireborough (LS19 & 20) seniors by supporting happy, healthy & independent living. We provide activities (physical exercise, social & friendship, health groups inc dementia, inclusion & lunch club and trips) alongside services (transport, needs assessment, handyman, befriending, digital & home support).

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£433,373	£431,861	-	-
2024-03-31	£398,381	£319,244	-	-
2023-03-31	£238,009	£286,069	-	-
2022-03-31	£233,236	£256,131	-	-
2021-03-31	£275,646	£211,182	-	-

Trustees

Name	Role	Appointed
Elaine O'Brien	Chair	2022-02-14
Christine Pearce		2018-07-16
Julie Parker		2025-10-13
Mark Allen		2025-12-01
Richard Gray		2023-05-15
Sheila Bower		2018-07-16
Susan Doubtfire		2022-12-12
Wendy Hanson		2015-10-23

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AIREBOROUGH VOLUNTARY SERVICES TO THE ELDERLY (AVSED)

England & Wales - Charity number 1165792

Accounts

Registered Charity Number: 1165792

Company Number: 09882948

Aireborough Voluntary Services to the Elderly (AVSED)

a Company Limited by Guarantee

Trustees' Report and Financial Statements for the year ended 31 March 2025

Aireborough Voluntary Services to the Elderly (AVSED)

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Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2025

The Trustees, who are also Directors for the purposes of company law, present their report together with the independently examined financial statements of the charity for the year 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and 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 (FRS102).

Reference and Administrative Details of the Charity, its Trustees, and Advisors
Aireborough Voluntary Services to the Elderly (AVSED) is a charitable company and was registered with the Charity Commission in February 2016 number 1165792 and the company was registered in November 2015, company number 09882948.

The charitable company commenced activity on 1 April 2016 with a gift of assets from Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, an unincorporated charity.

The registered office and operating address is: -

Greenacre Hall
New Road Side
Rawdon
Leeds
LS19 6AS

The charity Trustees, who served during the year and up to the date of this report, were: -

Elaine O'Brien	Chair – Appointed 14th October 2024
Kenneth Elliott	Chair – Retired 14th October 2024
Sheila Bower	Vice Chair
Richard Gray	Treasurer
Wendy Hanson	Secretary
Roy Blanshard	
Christine Pearce	
Graham Latty	
Susan Doubtfire	

Principal staff: Debbie Fawthrop (Scheme Manager)

Bankers:
Barclays Bank plc
PO Box 100
Leeds
LS1 1PA

NatWest
Online Banking Services

Independent Examiner:
Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2025

Structure, Governance, and Management
Aireborough Voluntary Services to the Elderly (AVSED) was registered as a charitable company in 2015. The charity is governed by a Memorandum and Articles of Association as amended by a special resolution on 19th February 2016. The assets and contracts of the previous charity (Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, in operation since June 1992) were transferred to this new entity on 1 April 2016.

AVSED employed ten paid workers during this financial year to help carry out its diverse activities, headed up by the Scheme Manager.

Debbie Fawthrop – Scheme Manager
Ella Baxter – Activity Co-Ordinator
Michelle Murphy-Fell – Volunteer Co-Ordinator
Stacey Battle – Membership Co-Ordinator
Debbie Archer – Office Co-Ordinator
Perry Mercer – Part-time Minibus Driver
Jonathan Brady – Part-time Minibus Driver
Judith Colley – Dementia & Inclusion Lead
Lorraine Kingham-Motson (September 2024 – May 2025) – Cook
Amanda Crosby – Dementia & Inclusion Assistant (started October 2024)

The charity relies heavily on its many volunteers (totalling 92 at present) without whom the organisation could not operate. The Board totalling 9 Trustees during the year, supports the strategic operation of the charity, Trustees are voted onto the Board for a minimum of 3 years. The induction and training of Trustees are carried out by the Chair, supported by the Vice Chair. All Trustees give their time voluntarily and receive no remuneration or other benefits. The Board meets monthly, and meetings include the Scheme Manager. 2 local Councillors sit on the Board meetings in an advisory capacity.

Although AVSED is an independent registered charity, it works within the Leeds Older People's Neighbourhood Network – one of 35 separate organisations spread across the city to support older people living independently. AVSED is part of the Local Care Partnership (LCP) and leads 'Aireborough Together' the Local Community Anchor.

AVSED is currently developing its Policies and Procedures following a full organisational restructure. The Articles of Association set out our purpose and aims to sit alongside a new 5-year strategy covering 2023 – 2028.

AVSED Board of Trustees provide minutes of their meetings, along with a budget, cash flow forecast, and operational reports. Annually the Board meets at the AGM and provides details to our beneficiaries regarding the previous year's actions and accountability. AVSED has a Treasurer who provides financial analysis, and our financial statements are independently examined annually. AVSED has employed the services of Peninsula to support our HR and H&S practices.

The Board of Trustees have conducted its own review of the major risks to which the charity is exposed and has taken steps to establish systems to mitigate those risks. The Trustees consider this to be an ongoing process.

The Trustees consider the Chair and Scheme Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The pay of the charity's staff is dependent on the grant source from which the salary is paid. The Manager, Co-Ordinators, and Leads are on permanent contracts subject to funding, 2 staff on limited contracts. All employees are paid in accordance with Local Authorities NJC scales.

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2025

Objectives and Activities
The primary objects of the charity as set out in the charity's governing document:

AVSED is established for the following charitable purposes for the benefit of older people (over 60 years of age) living in the community of Aireborough (LS19 and LS20 postcodes), in the city of Leeds:

1) For the public benefit to relieve the charitable needs of older people but not exclusively by relieving their loneliness and isolation and by promoting and supporting their independence
2) To promote the social inclusion of older people by preventing them from being socially excluded and assisting them to better integrate into society
3) To promote the health and wellbeing of older people for the public benefit
4) To advance education for the public benefit

AVSED provides a unique service to older people living in Aireborough. Designed to support those who wish to remain living independently at home, AVSED aims to continually update and expand its socialisation and healthy living services to meet the changing needs of members. By relieving social isolation and providing volunteers who care, great improvements have been made in the quality of life of all the members.

The main objectives for the year were: -

- to deliver on our 5-year strategic plan – ending 2028
- to explore owning/managing our own premises
- to explore earning our own income and reducing reliance on grants
- to work in line with all funding contractors
- to support the provision of community-based care
- to increase the number of members using AVSED services, as well as increase the number of volunteers to provide all new activities and services
- to increase the number and range of activities provided by the charity to meet the changing needs of the older population in Aireborough
- to promote AVSED to the local community and professionals

In setting the objectives and planning the activities of the charity for the year, the Trustees have considered the Charity Commission's guidance on public benefit.

Achievements and Performance
During this year we ran the following activities:

- 4 physical exercise classes (per week)
- 1x hot food delivery (per week)
- 2x lunch club provisions (per week)
- 1 inclusive activity (per week)
- 13 friendship & social activities (per month)
- 1x shared tables food provision (monthly)
- 7 dementia specific activities (per month)
- 2x digital classes (per month)
- Local trips/outings – (monthly)
- Cultural events & activities
- Outreach & Needs assessment
- Digital, telephone, and in-person befriending
- Handyman service
- Community transport - provision of 2 accessible minibuses and a wheelchair accessible car
- Dementia activity service

Post Balance Sheet Event - Greenacre Hall

- On the 01 May 2025, Greenacre Community Hall Association (Charity no: 1045190) was dissolved and the assets and liabilities of the organisation were transferred to AVSED. As a result of this change, the five-year leasehold agreement signed by AVSED in October 2023 was terminated. AVSED are currently in negotiation with Leeds City Council to agree the terms of a long-term lease to continue the operations of Greenacre Hall.

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2025

Members
AVSED's membership was 887 at the period end. AVSED offers membership to those over 60 years in the boundary area of LS19 & LS20. Referrals come from various sources including neighbours, friends, families, GP surgeries and various other NHS professionals, Social Workers and Adult Social Care personnel, various departments of the NHS, Social Prescribing Teams (Linking Leeds), Memory Support Workers, and self-referrals.
We endeavor to support all older residents, family, and carers as appropriate to support independent living and relieve isolation and loneliness.

Fundraising
We strive to achieve the highest fundraising standard and value all our supporters. We stay up to date with developments in charity regulations, data protection, and the Fundraising Preference Service (FPS) to ensure we are legally compliant and adhering to guidelines. No complaints have been received about fundraising in this financial year.

Aside from the restricted funds indicated in notes 3 and 4 of the financial statements, during the year ended 31 March 2025 we received the following fundraising and donations:

AVSED Fundraising Activities	
Judith Colley – Leeds 10k	£445
AVSED Christmas Fayre	£3,410
External Fundraising	
Denison's Funeral Directors	£ 131
Rufford Park Bowling Cub – Raffle	£220
Donations from individuals	
Members and volunteers	£3,471
Funeral Collections	
Joyce Alderman	£232
Christine Wray	£331
Mr Ingram	£500
Roger Halliwell	£723
Ronald Fieldhouse	£140
Ronald Gill	£102
Legacies	
Freda Stewardson	£1,000
Organisational Donations	
Leeds Bradford Airport	£5,000
The Little Fisherman	£100
Washburn Heritage Centre	£25
Brewhouse (Yeadon)	£35
Pizza House Company	£80
Morrish Solicitors Newsletter sponsorship	£1,200
Skipton Building Society	£600
Aireborough Pacers	£1,000
Yeadon Charities	£5,780
Ghyll Royd Nursing Home	£862
Powerhouse Gym	£496
Windmill Community Transport	£1,000
Rufford Park Bowling Club	£220

Financial Review
AVSED have developed a new 5-year strategy which will develop our fundraising efforts and support work that will encourage self-sufficiency and avoid over reliance on specific funding avenues. The finances of the charity are satisfactory based on the current financial climate we are enduring. The net income for the year was £1,512, (2024 £79,137). As at 31 March 2025, the total funds of the charity were £221,100 (2024 - £219,588).

Reserves Policy
The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserves) held by the charity should be around three months of expenditure, which equates to £90,000 in general funds. At this level, the management committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves, which amount to £146,142, exceed this level, but the management committee is aware of the need to continually consider ways in which additional unrestricted funds can be raised as existing funding streams may change in the future years.

Trustees and their statutory responsibilities
The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and UK Accounting Standards (UK 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 situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business for the foreseeable future.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 15.09.2025 and approved on their behalf by:

Elaine O'Brien

Elaine O'Brien
(Chair of the Trustees)

Aireborough Voluntary Services to the Elderly (AVSED)

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2025.

Responsibilities and basis of the report
As the charity's Trustees, and also its directors for the purposes of company law, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statement of the Company is not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon Bostrom

Simon Bostrom FCIE **DATE 17.09.2025**

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Aireborough Voluntary Services to the Elderly (AVSED)

Statement of Financial Activities for the year ended 31 March 2025 (including Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:							
Donations	3	26,897	41,957	**68,854**	19,640	62,474	**82,114**
Charitable Activities	4	79,312	282,339	**361,651**	56,254	258,554	**314,808**
Investments		2,868	0	**2,868**	1,459	0	**1,459**
Total Income		**109,077**	**324,296**	**433,373**	**77,353**	**321,028**	**398,028**
Expenditure on:							
Raising Funds	5	0	4,250	**4,250**	0	4,589	**4,589**
Charitable activities	6	109,565	318,046	**427,611**	62,313	252,342	**314,655**
Total expenditure		**109,565**	**322,296**	**431,861**	**62,313**	**256,931**	**319,244**
Net income and net movement of funds		**(488)**	**1,999**	**1,512**	**15,040**	**64,097**	**79,137**
Total funds Brought forward	16	186,507	33,081	**219,588**	111,139	29,312	**140,451**
Transfer between funds		3,550	(3,550)	0	60,328	(60,328)	0
Total funds carried forward	16	**189,570**	**31,530**	**221,100**	**186,507**	**33,081**	**219,588**

There were no recognised gains and losses for the year other than those included in the income and expenditure account. All activities derive from continuing operations.

The notes on pages 11 to 23 form part of these financial statements.

Aireborough Voluntary Services to the Elderly (AVSED)

Balance Sheet at 31 March 2025

	Note	2025 £	£	2024 £	£
Fixed Assets:					
Tangible Fixed Assets	11		**56,376**		**70,251**
Current Assets					
Debtors	12	3,873		2,077	
Cash at bank		182,335		153,848	
Cash in hand		201		114	
		186,410		**156,039**	
Liabilities:					
Creditors: amounts falling due within one year	13	(21,686)		(6,702)	
Net Current assets			**164,724**		**149,337**
Net Assets	15		**221,100**		**219,588**
Funds:					
Unrestricted Funds	15,16		189,570		186,507
Restricted Funds	15,16		31,530		33,081
Total funds			**221,100**		**219,588**

For the financial year ended 31 March 2025, the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year end of its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 11 to 21 form part of these financial statements.

The Financial Statements were approved by the Board of Trustees on 15.09.2025, and signed on their behalf by:

Elaine O'Brien

Elaine O'Brien (Chair of the Trustees)

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting Policies

The principal accounting policies adopted, judgments, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

- **Company information**
  The charity is limited by a guarantee and does not have share capital. The liability of members (Trustees) is limited to £1 per member. The charity was incorporated in England, and the registered office is Greenacre Hall New Road Side, Rawdon, Leeds. LS19 6AS.

- **Basis of preparation of financial statements**
  The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

  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 £1.

  Aireborough Voluntary Services to the Elderly meets the definition of a public benefit entity under FRS102.

  Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

- **Going concern**
  The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans if income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

- **Income**
  All income is included in the Statement of Financial Activities ("SoFA") when the charity is entitled to the income, and the amount can be quantified with reasonable accuracy.

  Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

  Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

  The value of services provided by volunteers is not included.

  Trading and investment income are accounted for on an accrual basis.

  Where income is received specifically for expenditure in a future accounting period that amount is deferred.

- **Expenditure**
  Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

  Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

  Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology, and Administration. These costs are set out in note 7.

- **Staff costs**
  The costs of short-term employee benefits are recognised as a liability and an expense where the settlement of obligations does not fall within the same period.

- **Pension Costs**
  The charity contributes to a defined contribution scheme. Amounts due to this scheme are recognised as an expense in the SoFA when they fall due for payment.

- **Fund accounting**
  Funds held by the charity are either:

  - **General funds -** Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
  - **Restricted funds** - Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of management, overheads and support costs.

- **Tangible fixed assets and depreciation**
  Tangible fixed assets for use by the charity are stated at cost less depreciation.

  Assets are capitalised if their purchase price exceeds £1,000.

  Assets transferred from the unincorporated charity were transferred at fair value and are depreciated considering the number of years of depreciation that had already been charged on the assets in that charity.

  Depreciation is calculated to write down the cost of tangible fixed assets (less expected residual value) evenly over their expected useful lives on the following bases:

Minibus	Straight line over 5 years
Furniture and Equipment	Straight line over 5 years
Leasehold improvements	Over the life of the lease

- **Financial instruments**
  The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

- **Cash at the bank and in hand**
  Cash at the bank and cash in hand includes cash and short-term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

- **Debtors**
  Prepayments and accrued income represent time-apportioned expenses or income to be recognised in a future accounting period.

  Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

  Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

- **Creditors and Provisions**
  Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans, and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

  Creditors are derecognised when, and only when, obligations are discharged, cancelled, or expire.

  Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, considering the risks and uncertainties surrounding the obligation.

- **Operating leases**
  Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight-line basis over the lease term.

- **Taxation**
  Aireborough Voluntary Services to the Elderly is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgments, 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3. Donations

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations (Inc. Gift Aid)	25,392	0	**25,392**	19,640	15,000	**34,640**
Leeds Older Peoples Forum		0	**0**		5,300	**5,300**
Leeds Community Foundation		1,557	**1,557**		3,121	**3,121**
Leeds Community Anchor Network		0	**0**		5,850	**5,850**
Leeds Community Foundation		3,000	**3,000**		2,940	**2,940**
Dept of Transport -BSOG	1,505	0	**1,505**		0	**0**
Leeds Community Anchor Network		10,500	**10,500**		12,500	**12,500**
Leeds Older Peoples Forum		22,000	**22,000**		4,500	**4,500**
Leeds Community Anchor Network		0	**0**		6,000	**6,000**
Hedley – Winter Support		0	**0**		3,000	**3,000**
Voluntary Action Leeds		4,900	**4,900**		1,100	**1,100**
Volition – Air Purifier		0	**0**		750	**750**
Windmill Community Trust - Trips		0	**0**		765	**765**
Leeds Older Peoples Forum – Brighter Days		0	**0**		1,148	**1,148**
Leeds City Council: MICE Dementia Event		0	**0**		200	**200**
Leeds City Council: MICE Office move		0	**0**		300	**300**
	26,897	**41,957**	**68,854**	**19,640**	**62,474**	**82,114**

4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Grants and contracts:						
LCC Adult Social Care	0	85,694	85,694	0	85,964	**85,964**
Big Lottery (Supporting Aireborough)	0	91,671	**91,671**	0	93,202	**93,202**
Motability - Capital	0	0	**0**	0	37,000	**37,000**
Motability - Operations	0	40,441	**40,441**	0	42,389	**42,389**
Groundwork		56,263	**56,263**	0	0	**0**
Morrisons		8,000	**8,000**	0	0	**0**
	0	282,339	**282,339**	0	258,554	**258,554**
Other fees	79,312	0	0	56,254	0	**56,254**
	79,312	**282,339**	**361,651**	**56,254**	**258,554**	**314,808**

5. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Expenditure on Raising Funds	0	4,250	**4,250**	**4,589**

6. Charitable Activities

The charity has one charitable activity which is the prevention of social isolation.

For the year ended 31 March 2025	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Charitable activities:			
Equipment and services provided	20,714	14,835	**35,549**
Events and outside visits	7,930	92	**8,022**
Grants repayable	0	0	**0**
Staff salary costs	31,325	186,178	**217,503**
Pension costs	1,702	7,925	**9,627**
Payroll costs	0	1,703	**1,703**
Staff training	1,429	410	**1,839**
Recruitment and CRB checks	80	569	**649**
Protective clothing	524	0	**524**
Staff and volunteers travelling expenses	1,541	115	**1,656**
Office rent and related services	15,113	1,720	**16,833**
Food purchases	9,656	2,219	**11,893**
Repairs and maintenance	172	61,424	**61,596**
Minibus expenses	3,758	6,148	**9,906**
Minibus depreciation	11,208	0	**11,208**
Depreciation of equipment	0	3,127	**3,127**
Depreciation of leasehold buildings	0	2,772	**2,772**
Sundries	879	665	**1,544**
Support costs (Note 7)	3,614	28,046	**31,660**
	109,565	**318,046**	**427,611**

6. Charitable Activities (continued)

For the year ended 31 March 2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Charitable activities:			
Equipment and services provided	12,354	17,035	**29,389**
Staff salary costs	20,284	166,271	**186,555**
Events and outside visits	2,872	965	**3,837**
Grants repayable	0	4,535	**4,535**
Pension costs	890	7,328	**8,218**
Payroll costs	0	1,454	**1,454**
Staff training	455	1,094	**1,549**
Recruitment and CRB checks	30	175	**205**
Protective clothing	0	133	**133**
Staff and volunteers travelling expenses	1,640	668	**2,308**
Office rent and related services	0	14,717	**14,717**
Food purchases	5,698	243	**5,941**
Repairs and maintenance	1,762	2,748	**4,510**
Minibus expenses	10,172	2,100	**12,272**
Minibus depreciation	4,716	4,918	**9,634**
Depreciation of equipment	0	1,050	**1,050**
Depreciation of leasehold buildings	0	1,155	**1,155**
Sundries	145	1,443	**1,588**
Support costs (Note 7)	1,295	24,310	**25,605**
	62,313	**252,342**	**314,655**

7. Analysis of Support Costs

	Basis of allocation	Total 2025 £	Total 2024 £
Staff costs (including pension costs)	Time	**8,556**	7,372
Computer equipment, software and servicing	Direct	**8,464**	7,758
Printing and stationery	Direct	**5,975**	4,976
Office supplies	Direct	**0**	3
Postage	Direct	**74**	306
Subscriptions, donations and fees	Direct	**817**	918
Telephone	Direct	**1,201**	962
Insurance	Direct	**1,490**	1,091
Bank charges	Direct	**856**	1,004
Professional fees	Direct	**3,177**	2,164
Independent examination	Direct	**1,050**	1,050
		31,660	**25,605**

8. Net movement of funds

This is stated after charging

	2025 £	2024 £
Depreciation	17,107	11,839
Independent examiner's fees (inclusive of VAT)	1,050	1,050

9. Employee information

Staff costs for the year were as follows	2025 £	2024 £
Wages and salaries	216,520	187,479
Social security costs	13,587	10,839
Pension costs	9,829	8,416
	239,936	**206,734**

No employee earned £60,000 or more during the year (2024 - no employee)

9. Employee Information (continued)

The average number of employees during the year was as follows:	2025	2024
Charitable work - activities for the elderly	9	8

The Trustees consider its key management personnel comprises the Chair and Scheme Manager. The total employee benefits including employer benefit contributions of the key management personnel were £42,500 (2024: £41,670).

10. Trustees

No member of the board of Trustees or any person connected with them has received or is due to receive any remuneration for this or the previous financial year.

A total of £28 was reimbursed in the year to Trustees in respect of expenses incurred on behalf of the charity (2024: £23).

11. Tangible Fixed Assets

	Leasehold Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost of valuation				
As at 01 April 2024	13,863	17,077	90,605	**121,545**
Disposals	0	0	0	**0**
Additions during the year	0	3,232	0	**3,232**
As at 31 March 2025	13,863	20,309	90,605	**124,777**
Depreciation				
As at 01 April 2024	1,155	8,041	42,098	**51,294**
Disposals	0	0	0	**0**
Charge for the year	2,772	3,127	11,208	**17,107**
As at 31 March 2025	3,927	11,168	53,306	**68,401**
Net book value				
At 31 March 2024	12,708	9,036	48,507	**70,251**
At 31 March 2025	**9,936**	**9,141**	**37,299**	**56,376**

12. Debtors

	2025	2024
	£	£
Trade debtors	2,369	1,441
Prepayments	518	0
Gift Aid recoverable	986	636
	3,873	2,077

13. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals	14,211	2,167
Other creditors	7,475	4,535
Deferred income (see Note 14)	0	0
	0	6,702

14. Deferred Income

	2025 £	2024 £
Balance as at 31 March 2022	0	5,000
Amount released to income	0	(5,000)
The amount deferred in the year	0	0
	0	0

15. Analysis of Net Assets by Fund

As at 31 March 2025	Tangible fixed assets £	Net current assets £	Total 2025 £
Unrestricted funds	43,427	146,143	189,570
Restricted funds	12,949	18,581	31,530
Total funds	56,376	164,724	221,100

As at 31 March 2024	Tangible fixed assets £	Net current assets £	Total 2024 £
Unrestricted funds	52,586	133,921	186,507
Restricted funds	17,665	15,416	33,081
Total funds	70,251	149,337	219,588

16. Movements in Funds

For the year ending 31st March 2025	Balance 01 April 2024	Income	Expenditure	Transfer of funds	Balance 31 March 2025
	£	£	£	£	£
Unrestricted funds:					
General funds	186,506	109,077	109,565	3,552	189,570
Restricted funds:					
Leeds Adult Social Care	0	85,964	85,964	0	0
National Lottery - Supporting Aireborough	289	91,671	91,960	0	0
Voluntary Action Leeds – Hardship Fund	0	10,500	10,500	0	0
Motability - Operational Grant	31,793	40,441	41,904	0	30,330
Groundwork UK – Energy Efficiency Grant	0	56,263	51,511	(3,552)	1,200
Morrisons – Disabled Toilet Grant	0	8,000	8,000	0	0
Leeds Older Peoples Forum - Enhance	0	22,000	22,000	0	0
Leeds Community Foundation – Lunch Club Grant	0	1,557	1,557	0	0
Leeds Community Foundation – Stay Well This Winter	0	3,000	3,000	0	0
Voluntary Action Leeds – Warm Spaces	0	4,900	4,900	0	0
Leeds Community Anchor Network – LCP Pilot	1,000	0	1,000	0	0
Total restricted funds	33,082	324,296	322,296	0	31,530
Total funds:	**219,588**	**433,373**	**431,861**	**0**	**221,100**

Purposes of funds 24/25:

- Leeds Adult Social Care: 2-year grant extension (from October 2023) from Leeds City Council Adult Social Care Department to provide services for people over 60 living in Area 20 of Leeds (i.e. LS19, LS20 and parts of LS29 and BD10 postcodes).
- National Lottery - Supporting Aireborough: 3-year grant (from October 2022) to support 3x staff salaries
- Voluntary Action Leeds – Hardship Fund: ongoing grant to provide essential care (shopping & Utilities) in the community
- Motability - Operational Grant: 3-year grant (from January 2024) to support a community transport project
- Groundwork UK – Energy Efficiency Grant: To install energy efficient windows and lights, and upgrade thermostatic valves on radiators
- Morrisons – Disabled Toilet Grant: To renovate and install a compliant disabled toilet facility
- Leeds Older Peoples Forum – Enhance: to deliver a one-year partnership project supporting Leeds Community Health Teams

Purposes of funds 24/25 (continued):

- Leeds Community Foundation – Lunch Club Grant: to support an inclusive food group
- Leeds Community Foundation – Stay Well This Winter: to provide additional resources around winter for the community
- Voluntary Action Leeds – Warm Spaces: an ongoing project to provide free warm/welcome spaces within the community
- Leeds Community Anchor Network – LCP Pilot: to deliver a project on widening the LCP scope in semi-rural area.

For the year ended 31 March 2024	Balance 1 April 2023	Income	Expenditure	Transfer Of funds	Balance 31 March 2024
Unrestricted funds:					
General funds	111,138	84,615	69,575	60,328	186,506
Restricted funds:					
Department of Transport	3,295	0	3,295		0
Leeds Adult Social Care	482	85,964	86,446		0
Supporting Aireborough Lottery	(1,046)	93,202	91,867		289
LOPF Transport	3,530	5,300	6,665	(2,165)	0
Driver Fund	16,802	-	9,892	(6,910)	0
Mice Money – Xmas Gifts	15	0	15	-	0
LCAN - Warm Spaces	916	5,850	6,766		0
LCAN - Hardship Fund	1,531	12,500	14,031		0
LCF - Winter Fund	3,788	2,940	2,940	(3,788)	0
Motability - Capital Grant	0	37,000	4,535	(32,465)	0
Motability – Operations Grant	0	42,389	10,596		31,793
National Lottery – Awards for all	0	10,000	0	(10,000)	0
Frank Parkinson Trust	0	5,000	0	(5,000)	0
LOPF – Warm and Well	0	4,500	4,500		0
LCAN – LCP Pilot	0	6,000	5,000		1,000
LCF – Lunch Club	0	3,121	3,121		0
Total restricted funds	29,313	313,766	249,669	(60,328)	33,082
Total funds	**140,451**	**398,381**	**319,244**	**0**	**218,588**

Purpose of funds 23/24:

- Department of Transport – depreciation on a gift in kind of the Peugeot minibus
- Leeds Adult Social Care – 2-year grant extension (from October 2023) from Leeds City Council Adult Social Care Department to provide services for people over 60 living in Area 20 of Leeds (i.e. LS19, LS20 and parts of LS29 and BD10 postcodes).
- Driver Fund – Funding received/distributed to support the salaries of x2 part-time drivers for 2 years. Drivers are now supported by Motability and the balance of this fund has been transferred to Reserves.
- National Lottery Supporting Aireborough – 3-year grant to support 3x staff salaries
- LOPF Transport – a 1-year project to research how transport affects loneliness – Ends May 23 (the restrictions attached to this grant have been satisfied and it has been transferred to General Funds)
- Mice Money – received from local Councillor towards gifts

Purpose of funds 23/24 (continued)

- LCAN Warm Spaces – an ongoing project to provide free warm/welcome spaces within the community
- LCAN Hardship fund – ongoing grant to provide essential care (shopping & Utilities) in the community
- LCF Winter – to provide additional resources around winter for the community (the restrictions attached to this grant were satisfied in 2023 and it has been transferred into General Funds)
- Motability Capital – to purchase a Wheelchair accessible vehicle (the restrictions attached to this grant have been satisfied and it has been transferred into General Funds)
- Motability Operational – 3-year grant (from January 2024) to support a community transport project
- National Lottery Awards for all – to support an office move and refurbishment (the restrictions attached to this donation have been satisfied and it has been transferred to General Funds)
- Frank Parkison Trust – to support office relocation (the restrictions attached to this donation have been satisfied and it has been transferred to General Funds)
- Hedley – to support winter provisions
- VAL – to deliver a listening project within the anchor community
- Volition – to purchase air purifying equipment
- Windmill Community Transport – to subsidise members trips throughout the year
- LOPF Brighter Days – to support members through the cost-of-living crisis
- Mice Money – to support a community dementia event
- Mice Money – to support office relocation
- LOPF Warm & Well – to deliver additional community support
- LCAN & LCP Pilot – to deliver a research project on community collaboration
- LCF Lunch Club – to support an inclusive food group

17. Commitments

At the 31 March 2025 the charity had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	Equipment	2025 Total	2024 Total
	£	£	£	£
Due:				
Under one year	0	2,016	2,016	18,849
Between one and five years	0	4,080	4,080	70,596
	0	6,096	6,096	89,445

Post Balance Sheet Event and Leasehold Commitments

On the 01 May 2025, Greenacre Community Hall Association (Charity no: 1045190) was dissolved and the assets and liabilities of the organisation were transferred to AVSED. As a result of this change, the five-year leasehold agreement signed by AVSED in October 2023 was terminated.
AVSED are currently in negotiation with Leeds Citty Council to agree the terms of a long-term lease to continue the operations of Greenacre Hall.

18. Pension Costs

The charity contributes to a defined contribution scheme, the cost to the charity in the year was £9,829 (2024: £8,416).

AIREBOROUGH VOLUNTARY SERVICES TO THE ELDERLY (AVSED)

England & Wales - Charity number 1165792

Accounts

Registered Charity Number: 1165792

Company Number: 09882948

Aireborough Voluntary Services to the Elderly (AVSED)

a Company Limited by Guarantee

Trustees' Report and Financial Statements for the year ended 31 March 2024

Aireborough Voluntary Services to the Elderly (AVSED)

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Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2024

The Trustees, who are also Directors for the purposes of company law, present their report together with the independently examined financial statements of the charity for the year 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and 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 (FRS102).

Reference and Administrative Details of the Charity, its Trustees, and Advisors
Aireborough Voluntary Services to the Elderly (AVSED) is a charitable company and was registered with the Charity Commission in February 2016 number 1165792 and the company was registered in November 2015, company number 09882948.

The charitable company commenced activity on 1 April 2016 with a gift of assets from Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, an unincorporated charity.

The registered office and operating address is: -

Greenacre Hall
New Road Side
Rawdon
Leeds
LS19 6AS

The charity Trustees, who served during the year and up to the date of this report, were: -

Kenneth Elliott	Chair
Sheila Bower	Vice Chair
Richard Gray	Treasurer
Wendy Hanson	Secretary
Roy Blanshard	
Christine Pearce	
Elaine O'Brien	
Graham Latty	
Susan Doubtfire	

Principal staff: Debbie Fawthrop (Scheme Manager)

Bankers: Barclays Bank plc
PO Box 100
Leeds
LS1 1PA

NatWest
Online Banking Services

Independent Examiner: Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2024

Structure, Governance, and Management
Aireborough Voluntary Services to the Elderly (AVSED) was registered as a charitable company in 2015. The charity is governed by a Memorandum and Articles of Association as amended by a special resolution on 19th February 2016. The assets and contracts of the previous charity (Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, in operation since June 1992) were transferred to this new entity on 1 April 2016.

AVSED employed eight paid workers during this financial year to help carry out its diverse activities, headed up by the Scheme Manager.

Debbie Fawthrop – Scheme Manager
Ella Baxter – Activity Co-Ordinator
Michelle Phillips – Volunteer Co-Ordinator
Stacey Battle – Membership Co-Ordinator
Debbie Archer – Office Co-Ordinator
Perry Mercer – Part-time Minibus Driver
Jonathan Brady – Part-time Minibus Driver
Judith Colley – Dementia & Inclusion Lead

The charity relies heavily on its many volunteers (totalling 88 at present) without whom the organisation could not operate. The Board totalling 9 Trustees during the year, supports the strategic operation of the charity, Trustees are voted onto the Board for a minimum of 3 years. The induction and training of Trustees are carried out by the Chairman, supported by the Vice Chair. All Trustees give their time voluntarily and receive no remuneration or other benefits. The Board meets on at least 10 occasions per year, and meetings include the Scheme Manager. 2 local Councillors sit on the Board meetings in an advisory capacity.

Although AVSED is an independent registered charity, it works within the Leeds Older People's Neighbourhood Network – one of 35 separate organisations spread across the city to support older people living independently. AVSED is part of the Local Care Partnership (LCP) and leads 'Aireborough Together' the Local Community Anchor.

AVSED is currently developing its Policies and Procedures following a full organisational restructure. The Articles of Association set out our purpose and aims to sit alongside a new 5-year strategy covering 2023 – 2028.

AVSED Board of Trustees provide minutes of their meetings, along with a budget, cash flow forecast, and managerial reports. Annually the Board meets at the AGM and provides details to our beneficiaries regarding the previous year's actions and accountability. AVSED has a Treasurer who provides financial analysis and our financial statements are independently examined annually. AVSED has employed the services of Peninsula to support our HR and H&S practices.

The Board of Trustees have conducted its own review of the major risks to which the charity is exposed and has taken steps to establish systems to mitigate those risks. The Trustees consider this to be an ongoing process.

The Trustees consider the Chair and Scheme Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The pay of the charity's staff is dependent on the grant source from which the salary is paid. The Manager, Co-Ordinators, and Leads are on permanent contracts subject to funding, 2 staff on limited contracts. All employees are paid in accordance with Local Authorities NJC scales.

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2024

Objectives and Activities
The primary objects of the charity as set out in the charity's governing document:

AVSED is established for the following charitable purposes for the benefit of older people (over 60 years of age) living in the community of Aireborough (LS19 and LS20 postcodes), in the city of Leeds:

1) For the public benefit to relieve the charitable needs of older people but not exclusively by relieving their loneliness and isolation and by promoting and supporting their independence
2) To promote the social inclusion of older people by preventing them from being socially excluded and assisting them to better integrate into society
3) To promote the health and wellbeing of older people for the public benefit
4) To advance education for the public benefit

AVSED provides a unique service to older people living in Aireborough. Designed to support those who wish to remain living independently at home, AVSED aims to continually update and expand its socialisation and healthy living services to meet the changing needs of members. By relieving social isolation and providing volunteers who care, great improvements have been made in the quality of life of all the members.

The main objectives for the year were: -

- to deliver on our 5-year strategic plan – ending 2028
- to explore owning/managing our own premises
- to explore earning our own income and reducing reliance on grants
- to work in line with all funding contractors
- to support the provision of community-based care
- to increase the number of members using AVSED services, as well as increase the number of volunteers to provide all new activities and services
- to increase the number and range of activities provided by the charity to meet the changing needs of the older population in Aireborough
- to promote AVSED to the local community and professionals

In setting the objectives and planning the activities of the charity for the year, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Achievements and Performance
During this year we ran the following activities:
- 5 physical exercise classes (per week)
- 6 friendship & social activities (per week)
- 1x hot food deliveries (per week)
- 1x lunch club provision for inclusion members (per week)
- 3 dementia specific activities (per week)
- 2 health activities (per week)
- Local trips/outings
- Cultural events & activities
- Outreach & Needs assessment
- Digital, telephone, and in-person befriending
- Handyman service
- Community transport provision of 2 accessible minibuses and a wheelchair accessible car

Greenacre Hall

- In October 2023, AVSED moved its activities to Greenacre Hall. The total cost of the move, refurbishment of the offices and purchase of new equipment totalled £26,088 and we are grateful to the following organisations for their grants and donations which supported our move.
  Awards for All – £10,000
  Frank Parkinson Trust – £5,000
  Centrica - £3,000
  S&J Mechanical - £2,000
  Leeds City Council: MICE money - £300

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2024

Members
AVSED's membership was 784 at the period end. AVSED offers membership to those over 60 years in the boundary area of LS19 & LS20. Referrals come from various sources including neighbours, friends, families, GP surgeries and various other NHS professionals, Social Workers and Adult Social Care personnel, various departments of the NHS, Social Prescribing Teams (Linking Leeds), Memory Support Workers, and self-referrals.
We endeavor to support all older residents, family, and carers as appropriate to support independent living and relieve isolation and loneliness.

Fundraising
We strive to achieve the highest fundraising standard and value all our supporters. We stay up to date with developments in charity regulations, data protection, and the Fundraising Preference Service (FPS) to ensure we are legally compliant and adhering to guidelines. No complaints have been received about fundraising in this financial year.

Aside from the restricted funds indicated in notes 3 and 4 of the financial statements, during the year ended 31 March 2024 we received the following fundraising and donations:

AVSED Fundraising Activities
- May day raffle - £2566
- Christmas fayre - £2220

Donations from individuals
- Member and volunteer donations – £5,464
- Gift Aid – £636

Funeral Collections
With thanks to the families of:
Teressa Angove - £1,501
Audrey Jones - £100
Herman Murgatroyd - £138
Kai Neilson - £330
Hilda Scattergood - £55

Legacies
With thanks to:
Joan Dacre - £1,000
Jean Hudson - £2,504

Organisational Donations
- Morrish Solicitors Newsletter sponsorship - £1,200
- Frank Parkinson Trust – towards the cost of our office move - £5,000
- Little Fisherman - £50
- Batley Variety Dance Club - £1150
- S & J Mechanicals - towards the cost of our office move - £2,000
- Centrica - towards the cost of our office move - £3,000
- Leeds City Council MICE Fund - £787

Financial Review
AVSED have developed a new 5-year strategy which will develop our fundraising efforts and support work that will encourage self-sufficiency and avoid over reliance on specific funding avenues.

The finances of the charity are satisfactory based on the current financial climate we are enduring. The net income for the year was £79,137, (2023 net expenditure of (£40,060). At 31 March 2023, the total funds of the charity were £219,588 (2023 - £140,451).

Reserves Policy
The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserves) held by the charity should be around three months of expenditure, which equates to £80,000 in general funds. At this level, the management committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves, which amount to £133,921, exceed this level, but the management committee is aware of the need to continually consider ways in which additional unrestricted funds can be raised as existing funding streams may change in the future years.

Trustees and their statutory responsibilities
The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and UK Accounting Standards (UK 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 situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business for the foreseeable future.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 09/09/2024 and approved on their behalf by:

Kenneth Elliott
(Chair of the Trustees)

K.J. Elliott

Aireborough Voluntary Services to the Elderly (AVSED)

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2022.

Responsibilities and basis of the report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statement of the Company is not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Date: ...10/09/2024....

Aireborough Voluntary Services to the Elderly (AVSED)

Statement of Financial Activities for the year ended 31 March 2024 (including Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:							
Donations	3	19,640	62,474	**82,114**	24,347	45,913	**70,260**
Charitable Activities	4	56,254	258,554	**314,808**	42,804	124,911	**167,715**
Investments		1,459	0	**1,459**	34	0	**34**
Total Income		**77,353**	**321,028**	**398,381**	**67,185**	**170,824**	**238,009**
Expenditure on:							
Raising Funds	5	0	4,589	**4,589**	175	4,258	**4,433**
Charitable activities	6	62,313	252,342	**314,655**	53,525	228,111	**281,636**
Total expenditure		**62,313**	**256,931**	**319,244**	**53,700**	**232,369**	**286,069**
Net income and net movement of funds		**15,040**	**64,097**	**79,137**	**13,485**	**(61,545)**	**(48,060)**
Total funds Brought forward	16	111,139	29,312	**140,451**	73,856	114,655	**188,511**
Transfer between funds		60,328	(60,328)	0	23,798	(23,798)	0
Total funds carried forward	16	**186,507**	**33,081**	**219,588**	**111,139**	**29,312**	**140,451**

There were no recognised gains and losses for the year other than those included in the income and expenditure account. All activities derive from continuing operations.

The notes on pages 11 to 24 form part of these financial statements.

Aireborough Voluntary Services to the Elderly (AVSED)

Balance Sheet at 31 March 2024

	Note	2024 £	£	2023 £	£
Fixed Assets:					
Tangible Fixed Assets	11		**70,251**		**25,676**
Current Assets					
Debtors	12	2,077		1,060	
Cash at bank		153,848		121,531	
Cash in hand		114		251	
		156,039		**122,842**	
Liabilities:					
Creditors: amounts falling due within one year	13	(6,702)		(8,067)	
Net Current assets			**149,337**		**114,775**
Net Assets	15		**219,588**		**140,451**
Funds:					
Unrestricted Funds	15,16		186,507		111,139
Restricted Funds	15,16		33,081		29,312
Total funds			**219,588**		**140,451**

For the financial year ended 31 March 2024, the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year end of its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 11 to 21 form part of these financial statements.

The Financial Statements were approved by the Board of Trustees on 09/09/2024 and signed on their behalf by :

K.F. Elliott

Kenneth Elliott (Chair of the Trustees)

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting Policies

The principal accounting policies adopted, judgments, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

- **Company information**
  The charity is limited by a guarantee and does not have share capital. The liability of members (Trustees) is limited to £1 per member. The charity was incorporated in England and the registered office is Greenacre Hall New Road Side, Rawdon, Leeds. LS19 6AS.

- **Basis of preparation of financial statements**
  The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

  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 £1.

  Aireborough Voluntary Services to the Elderly meets the definition of a public benefit entity under FRS102.

  Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

- **Going concern**
  The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans if income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

- **Income**
  All income is included in the Statement of Financial Activities ("SoFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

  Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

  Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

  The value of services provided by volunteers is not included.

  Trading and investment income are accounted for on an accrual basis.

  Where income is received specifically for expenditure in a future accounting period that amount is deferred.

- **Expenditure**
  Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

  Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

  Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology, and Administration. These costs are set out in note 7.

- **Staff costs**
  The costs of short-term employee benefits are recognised as a liability and an expense where the settlement of obligations does not fall within the same period.

- **Pension Costs**
  The charity contributes to a defined contribution scheme. Amounts due to this scheme are recognised as an expense in the SoFA when they fall due for payment.

- **Fund accounting**
  Funds held by the charity are either:

  - **General funds -** Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.
  - **Restricted funds** - Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of management, overheads and support costs.

- **Tangible fixed assets and depreciation**
  Tangible fixed assets for use by the charity are stated at cost less depreciation.

  Assets are capitalised if their purchase price exceeds £1,000.

  Assets transferred from the unincorporated charity were transferred at fair value and are depreciated considering the number of years of depreciation that had already been charged on the assets in that charity.

  Depreciation is calculated to write down the cost of tangible fixed assets (less expected residual value) evenly over their expected useful lives on the following bases:

Minibus	Straight line over 5 years
Furniture and Equipment	Straight line over 5 years
Leasehold improvements	Over the life of the lease

- **Financial instruments**
  The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

- **Cash at the bank and in hand**
  Cash at the bank and cash in hand includes cash and short-term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

- **Debtors**
  Prepayments and accrued income represent time-apportioned expenses or income to be recognised in a future accounting period.

  Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

  Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

- **Creditors and Provisions**
  Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans, and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

  Creditors are derecognised when, and only when, obligations are discharged, cancelled, or expire.

  Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, considering the risks and uncertainties surrounding the obligation.

- **Operating leases**
  Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight-line basis over the lease term.

- **Taxation**
  Aireborough Voluntary Services to the Elderly is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgments, 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3. Donations

Donations

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
Donations (Inc. Gift Aid)	19,640	15,000	**34,640**	22,169	563	**22,732**
Leeds Older Peoples Forum		5,300	**5,300**		25,000	**25,000**
Leeds Community Foundation		3,121	**3,121**	2,178		**2,178**
Leeds Community Anchor Network		5,850	**5,850**		2,500	**2,500**
Leeds Community Foundation		2,940	**2,940**		5,100	**5,100**
Yorkshire Trust			**0**		4,950	**4,950**
Mice Money - Xmas Gifts			**0**		300	**300**
VAL - Hardship Fund			**0**		7,500	**7,500**
Leeds Community Anchor Network		12,500	**12,500**			**0**
Leeds Older Peoples Forum		4,500	**4,500**			**0**
Leeds Community Anchor Network		6,000	**6,000**			**0**
Hedley – Winter Support		3,000	**3,000**			**0**
Voluntary Action Leeds – Listening Project		1,100	**1,100**			**0**
Volition – Air Purifier		750	**750**			**0**
Windmill Community Trust - Trips		765	**765**			**0**
Leeds Older Peoples Forum – Brighter Days		1,148	**1,148**			**0**
Leeds City Council: MICE Dementia Event		200	**200**			**0**
Leeds City Council: MICE Office move		300	**300**			**0**
	19,640	**62,474**	**82,114**	**24,347**	**45,913**	**70,260**

4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Grants and contracts:						
LCC Adult Social Care	0	85,964	**85,964**	0	85,964	**85,964**
Big Lottery (Supporting Aireborough)	0	93,202	**93,202**	0	38,622	**38,622**
Motability - capital grant	0	37,000	**37,000**	0	0	**0**
Motability - operational grant	0	42,389	**42,389**	0	0	**0**
	0	258,554	**258,554**	0	124,586	**124,586**
Other fees	56,254	0	**56,254**	42,804	325	**43,129**
	56,254	**258,554**	**314,808**	**42,804**	**124,911**	**167,715**

5. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Expenditure on Raising Funds		4,589	**4,589**	**4,433**

6. Charitable Activities

The charity has one charitable activity which is the prevention of social isolation.

For the year ended 31 March 2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Charitable activities:			
Equipment and services provided	12,354	17,035	**29,389**
Events and outside visits	2,872	965	**3,837**
Grants repayable	0	4,535	**4,535**
Staff salary costs	20,284	166,271	**186,555**
Pension costs	890	7,328	**8,218**
Payroll costs	0	1,454	**1,454**
Staff training	455	1,094	**1,549**
Recruitment and CRB checks	30	175	**205**
Protective clothing	0	133	**133**
Staff and volunteers travelling expenses	1,640	668	**2,308**
Office rent and related services	0	14,717	**14,717**
Food purchases	5,698	243	**5,941**
Repairs and maintenance	1,762	2,748	**4,510**
Minibus expenses	10,172	2,100	**12,272**
Minibus depreciation	4,716	4,918	**9,634**
Depreciation of equipment	0	1,050	**1,050**
Depreciation of leasehold buildings	0	1,155	**1,155**
Sundries	145	1,443	**1,588**
Support costs (Note 7)	1,295	24,310	**25,605**
	62,313	**252,342**	**314,655**

6. Charitable Activities (continued)

Charitable Activities (continued)

For the year ended 31 March 2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Charitable activities:			
Equipment and services provided	15,149	27,391	**42,540**
Staff salary costs	23,893	137,480	**161,373**
Pension costs	1,143	5,998	**7,141**
Payroll costs	188	1,087	**1,275**
Staff training	290	915	**1,205**
Recruitment and CRB checks	0	237	**237**
Protective clothing	0	148	**148**
Staff and volunteers travelling expenses	1,578	1,002	**2,580**
Office rent and related services	0	13,200	**13,200**
Food purchases	4,159	2	**4,161**
Repairs and maintenance	0	0	**0**
Minibus expenses	8,169	8,700	**16,869**
Minibus depreciation	(1,645)	7,764	**6,119**
Depreciation of equipment	0	0	**0**
Sundries	123	760	**883**
Support costs (Note 7)	478	23,427	**23,905**
	53,525	**228,111**	**281,636**

7. Analysis of Support Costs

	Basis of allocation	Total 2024 £	Total 2023 £
Staff costs (including pension costs)	Time	**7,372**	6,389
Computer equipment, software and servicing	Direct	**5,758**	7,177
Printing and stationery	Direct	**4,976**	5,617
Office supplies	Direct	**3**	19
Postage	Direct	**306**	146
Subscriptions, donations and fees	Direct	**918**	538
Telephone	Direct	**962**	1,282
Insurance	Direct	**1,091**	889
Bank charges	Direct	**1,004**	798
Professional fees	Direct	**2,164**	0
Independent examination	Direct	**1,050**	1,050
		25,605	**23,905**

8. Net movement of funds

This is stated after charging

	2024 £	2023 £
Depreciation	11,839	6,119
Independent examiner's fees (inclusive of VAT)	1,050	1,050

9. Employee information

Staff costs for the year were as follows	2024 £	2023 £
Wages and salaries	187,479	163,035
Social security costs	10,839	8,510
Pension costs	8,416	7,616
	206,734	**179,161**

No employee earned £60,000 or more during the year (2023 - no employee)

9. Employee Information (continued)

The average number of employees during the year was as follows:	2024	2023
Charitable work - activities for the elderly	8	8

The Trustees consider its key management personnel comprises the Chair and Scheme Manager. The total employee benefits including employer benefit contributions of the key management personnel were £45,892 (2023: £42,593).

10. Trustees

No member of the board of Trustees or any person connected with them has received or is due to receive any remuneration for this or the previous financial year.

A total of £23 was reimbursed in the year to Trustees in respect of expenses incurred on behalf of the charity (2023: £13).

11. Tangible Fixed Assets

	Leasehold Buildings £	Equipment £	Motor Vehicles £	Total £
Cost of valuation				
As at 01 April 2023	0	6,991	62,982	**69,973**
Disposals	0	0	(4,842)	**(4,842)**
Additions during the year	13,863	10,086	32,465	**56,414**
As at 31 March 2024	13,863	17,077	90,605	**121,545**
Depreciation				
As at 01 April 2023	0	6,991	37,306	**44,297**
Disposals	0	0	(4,842)	**(4,842)**
Charge for the year	1,155	1,050	9,634	**11,839**
As at 31 March 2024	1,155	8,041	42,098	**51,294**
Net book value				
At 31 March 2023	0	0	25,676	**25,676**
At 31 March 2024	**12,708**	**9,036**	**48,507**	**70,251**

12. Debtors

	2024 £	2023 £
Trade debtors	1,441	622
Gift Aid recoverable	636	438
	2,077	1,060

13. Creditors: Amounts Falling Due Within One Year

Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	2,167	3,067
Other creditors	4,535	0
Deferred income (see Note 14)	0	5,000
	6,702	8,067

14. Deferred Income

Deferred Income

	2024	2023
	£	£
Balance as at 31 March 2022	5,000	4,950
Amount released to income	(5,000)	(4,950)
The amount deferred in the year	0	5,000
	0	5,000

15. Analysis of Net Assets by Fund

Analysis of Net Assets by Fund

As at 31 March 2024	Tangible fixed assets	Net current assets	Total 2024
	£	£	£
Unrestricted funds	52,586	133,921	186,507
Restricted funds	17,665	15,416	33,081
Total funds	70,251	149,337	219,588

As at 31 March 2023	Tangible fixed assets	Net current assets	Total 2023
	£	£	£
Unrestricted funds	0	111,138	111,138
Restricted funds	25,676	3,637	29,313
Total funds	25,676	114,775	140,451

16. Movements in Funds

Movement in Funds For the year ending 31st March 2024	Balance 01 April 2023 £	Income £	Expenditure £	Transfer of funds £	Balance 31 March 2024 £
Unrestricted funds:					
General funds	111,138	77,352	62,312	60,328	186,506
Restricted funds:					
Department of Transport	3,295	0	3,295		0
Leeds Adult Social Care	482	85,964	86,446		0
Driver Fund	16,802	0	9,892	(6,910)	0
National Lottery - Supporting Aireborough	(1,046)	93,202	91,867		289
Leeds Older Peoples Forum - Transport	3,530	5,300	6,665	(2,165)	0
Mice Money – Xmas	15	0	15		0
Leeds Community Anchor Network – Warm Spaces	916	5,850	6,766		0
Leeds Community Anchor Network – Hardship Fund	1,531	12,500	14,031		0
Leeds Community Foundation – Winter Fund	3,788	2,940	2,940	(3,788)	0
Motability - Capital Grant	0	37,000	4,535	(32,465)	0
Motability - Operational Grant	0	42,389	10,596		31,793
National Lottery - Awards for All	0	10,000		(10,000)	0
Frank Parkinson Trust	0	5,000		(5,000)	0
Hedley – Winter Support	0	3,000	3,000		0
Voluntary Action Leeds – Listening project	0	1,100	1,100		0
Volation – Air Purifier Grant	0	750	750		0
Windmill Community Transport - Trips	0	765	765		0
Leeds Older Peoples Forum – Brighter Days	0	1,148	1,148		0
Leeds City Council :MICE - Dementia event	0	200	200		0
Leeds City Council: MICE – office move	0	300	300		0
Leeds Older Peoples Forum - Warm and Well	0	4,500	4,500		0
Leeds Community Anchor Network – LCP Pilot	0	6,000	5,000		1,000
Leeds Community Foundation – Lunch Club Grant	0	3,121	3,121		0
Total restricted funds	29,313	321,028	256,932	(60,328)	33,081
Total funds:	**140,451**	**398,381**	**319,244**	**0**	**219,588**

Purposes of funds 23/24:

- Department of Transport – depreciation on a gift in kind of the Peugeot minibus
- Leeds Adult Social Care – 2-year grant extension (from October 2023) from Leeds City Council Adult Social Care Department to provide services for people over 60 living in Area 20 of Leeds (i.e. LS19, LS20 and parts of LS29 and BD10 postcodes).
- Driver Fund – Funding received/distributed to support the salaries of x2 part-time drivers for 2 years. Drivers are now supported by Motability and the balance of this fund has been transferred to Reserves.
- National Lottery Supporting Aireborough – 3-year grant to support 3x staff salaries
- LOPF Transport – a 1-year project to research how transport affects loneliness – Ends May 23 (the restrictions attached to this grant have been satisfied and it has been transferred to General Funds)
- Mice Money – received from local Councillor towards gifts
- LCAN Warm Spaces – an ongoing project to provide free warm/welcome spaces within the community
- LCAN Hardship fund – ongoing grant to provide essential care (shopping & Utilities) in the community
- LCF Winter – to provide additional resources around winter for the community (the restrictions attached to this grant were satisfied in 2023 and it has been transferred into General Funds)
- Motability Capital – to purchase a Wheelchair accessible vehicle (the restrictions attached to this grant have been satisfied and it has been transferred into General Funds)
- Motability Operational – 3-year grant (from January 2024) to support a community transport project
- National Lottery Awards for all – to support an office move and refurbishment (the restrictions attached to this donation have been satisfied and it has been transferred to General Funds)
- Frank Parkison Trust – to support office relocation (the restrictions attached to this donation have been satisfied and it has been transferred to General Funds)
- Hedley – to support winter provisions
- VAL – to deliver a listening project within the anchor community
- Volition – to purchase air purifying equipment
- Windmill Community Transport – to subsidise members trips throughout the year
- LOPF Brighter Days – to support members through the cost-of-living crisis
- Mice Money – to support a community dementia event
- Mice Money – to support office relocation
- LOPF Warm & Well – to deliver additional community support
- LCAN & LCP Pilot – to deliver a research project on community collaboration
- LCF Lunch Club – to support an inclusive food group

Aireborough Voluntary Services to the Elderly (AVSED)
Notes to the Financial Statements for the year ended 31 March 2024 (Continued)

16. Movements in Funds (continued)

For the year ended 31 March 2023	Balance 1 April 2022	Income	Expenditure	Transfer Of funds	Balance 31 March 2023
Unrestricted funds:					
General funds	73,856	67,185	53,701	23,798	111,138
Designated funds:					
Aire Valley Medical Group	6,088	-	94	(5,994)	-
AVSED 22	6,684		-	(6,684)	-
Total designated funds	12,772	-	94	(12,678)	-
Restricted funds:					
Department of Transport	9,880		6,586		3,294
Leeds Adult Social Care	1,262	86,109	86,889		482
New Minibus Fund	11,591	707	1,178	(11,120)	-
Supporting Aireborough Lottery	-	38,622	39,668		(1,046)
LOPF Transport	-	25,000	21,470	-	3,530
PHM Frailty Fund	6,003		6,003		-
Sustainability Plan	15,476	-	15,476	-	-
Driver Fund	31,905	-	15,103		16,802
Mice Money	-	300	285	-	15
Warm Spaces		2,500	1,584		916
Hardship Fund		7,500	5,969		1,531
Frank Parkinson		4,950	4,950		-
Winter Fund		5,136	1,348		3,788
Total restricted funds	101,883	170,824	232,271	(11,120)	29,313
Total funds	**188,511**	**238,009**	**286,069**		**140,451**

Purpose of funds 22/23:

- The Aire Valley fund was obsolete during covid when funds were released to the digital fund. The digital fund was an internal fund for salaries – the related post ceased post covid, The Trustees voted to move this fund into the Minibus fund.
- AVSED 22 fund was an internal fundraising event for ongoing costs, The Trustees voted to move this fund into the Minibus fund.
- Department of Transport – depreciation on a gift in kind of the Peugeot minibus
- Leeds Adult Social Care – 5-year grant (from October 2018) from Leeds City Council Adult Social Care Department to provide services for people over 60 living in Area 20 of Leeds (i.e. LS19, LS20 and parts of LS29 and BD10 postcodes).
- Big Lottery (Connecting Aireborough) – Grant supporting salaries for volunteer and activities workers and developing volunteer strands to support increased collaboration within the area.
- New Minibus fund – created to purchase our leased minibus at the end of the contract. Bus purchased from the fund in February 23.
- PHM Frailty Fund – funded project with the LCP to provide an intervention for people with frailty.

Purpose of funds 22/23 (continued):

- Sustainability Plan – Surplus funds from Covid reused to support covid recovery.
- Driver Fund – Funding received/distributed to support the salaries of x2 part-time drivers for 2 years, including Awards for all.
- Supporting Aireborough Lottery – 3-year grant to support 3x staff salaries
- LOPF Transport – a 1-year project to research how transport affects loneliness – Ends May 23
- Mice Money – received from local Councillor towards Christmas gifts
- Warm Spaces – an ongoing project to provide free warm/welcome spaces within the community
- Hardship fund – ongoing grant to provide essential care (shopping & Utilities) in the community
- Frank Parkinson – Last payment in a 5-year grant to support transport
- Winter – to provide additional resources around winter for the community

17. Commitments

At 31 March 2024 the charity had total commitments under non-cancellable operating leases as follows:

	Land and Buildings	Equipment	2024 Total	2023 Total
	£	£	£	£
Due:				
Under one year	16,833	2,016	18,849	0
Between one and five years	64,500	6,096	70,596	0
	81,333	8,112	89,445	0

18. Pension Costs

The charity contributes to a defined contribution scheme, the cost to the charity in the year was £8,416 (2023: £7,616).

AIREBOROUGH VOLUNTARY SERVICES TO THE ELDERLY (AVSED)

England & Wales - Charity number 1165792

Accounts

Registered Charity Number: 1165792

Company Number: 09882948

Aireborough Voluntary Services to the Elderly (AVSED)

(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year ended 31 March 2023

Aireborough Voluntary Services to the Elderly (AVSED)

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Aireborough Voluntary Services to the Elderly

Report of the Trustees for the year ended 31 March 2023

The Trustees, who are also Directors for the purposes of company law, present their report together with the independently examined financial statements of the charity for the year 31 March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and 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 (FRS102).

Reference and Administrative Details of the Charity, its Trustees, and Advisors
Aireborough Voluntary Services to the Elderly is a charitable company and was registered with the Charity Commission in February 2016 number 1165792 and the company was registered in November 2015, company number 09882948.

The charitable company commenced activity on 1 April 2016 with a gift of assets from Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, an unincorporated charity.

The registered office and operating address are: -

c/o Nunroyd Pavilion
Nunroyd Park
New Road
Yeadon
Leeds LS19 7HR

The charity Trustees, who served during the year and up to the date of this report, were: -

Kenneth Elliott	Chair
Sheila Bower	Vice Chair
Neil Moffoot	Treasurer – (Outgoing)
Wendy Hanson	Secretary
Roy Blanshard	
Christine Pearce	
Elaine O'Brien	

Graham Latty - Appointed October 2022
Susan Doubtfire – Appointed December 2022
Richard Gray – Appointed May 2023 – Treasurer (Incoming)

Isabella (Bunty) Burgon Byrne - Retired in October 2022
Roger Halliwell - Retired in October 2022
Edward Lamb – Retired in October 2022
Sylvia Myers (Member Representative) – Retired in October 2022

Principal staff:	Debbie Fawthrop (Scheme Manager)
Bankers:	Barclays Bank plc PO Box 100 Leeds LS1 1PA
Independent Examiner:	Simon Bostrom FCIE West Yorkshire Community Accountancy Service CIO Stringer House 34 Lupton Street Leeds LS10 2QW

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2023

Structure, Governance, and Management

Aireborough Voluntary Services to the Elderly (AVSED) was registered as a charitable company in 2015. The charity is governed by a Memorandum and Articles of Association as amended by a special resolution on 19th February 2016. The assets and contracts of the previous charity (Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, in operation since June 1992) were transferred to this new entity on 1 April 2016.

AVSED employed eight paid workers during this financial year to help carry out its diverse activities, headed up by the Scheme Manager.

Debbie Fawthrop – Scheme Manager
Ella Baxter – Activity Co-Ordinator
Michelle Phillips – Volunteer Co-Ordinator
Stacey Battle – Membership Co-Ordinator
Lisa McAvan – Dementia and Inclusion Lead (Employed December 2021 – September 2022)
Debbie Archer – Administration and Finance Lead
Perry Mercer – Part-time Minibus Driver
Jonathan Brady – Part-time Minibus Driver
Judith Colley – Dementia & Inclusion Lead (Employed January 2023)

The charity relies heavily on its many volunteers (totalling 88 at present) without whom the organisation could not operate. The Board totalling 10 Trustees during the year, supports the strategic operation of the charity, Trustees are voted onto the Board for a minimum of 3 years. The induction and training of Trustees are carried out by the Chairman, supported by the Vice Chair. All Trustees give their time voluntarily and receive no remuneration or other benefits. The Board meets on at least 10 occasions per year, and meetings include the Scheme Manager. 2 local Councillors sit on the Board meetings in an advisory capacity.

Although AVSED is an independent registered charity, it works within the Leeds Older People's Neighbourhood Network – one of 35 separate organisations spread across the city to support older people living independently. AVSED is part of the Local Care Partnership (LCP) and leads 'Aireborough Together' the Local Community Anchor.

AVSED is currently developing its Policies and Procedures following a full organisational restructure. The Articles of Association set out our purpose and aims to sit alongside a strategy that is under development for the next 5 years covering 2023 – 2028.

AVSED Board of Trustees provide minutes of their meetings, along with a budget, cash flow forecast, and managerial reports. Annually the Board meets at the AGM and provides details to our beneficiaries regarding the previous year's actions and accountability. AVSED has a Treasurer who provides financial analysis monthly (we are currently in an handover period with our outgoing Treasurer and a newly appointed incoming Treasurer) and our financial statements are independently examined annually. AVSED has employed the services of Peninsula to support our HR and H&S practices.

The Board of Trustees have conducted its own review of the major risks to which the charity is exposed and has taken steps to establish systems to mitigate those risks. The Trustees consider this to be an ongoing process.

The Trustees consider the Chair and Scheme Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The pay of the charity's staff is dependent on the grant source from which the salary is paid. The Manager, Co-Ordinators, and Leads are on permanent contracts subject to funding, 2 staff on limited contracts. All employees are paid in accordance with Local Authorities NJC scales.

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2023

Objectives and Activities
The primary objects of the charity as set out in the charity's governing document:

AVSED is established for the following charitable purposes for the benefit of older people (over 60 years of age) living in the community of Aireborough (LS19 and LS20 postcodes), in the city of Leeds:

1) For the public benefit to relieve the charitable needs of older people but not exclusively by relieving their loneliness and isolation and by promoting and supporting their independence
2) To promote the social inclusion of older people by preventing them from being socially excluded and assisting them to better integrate into society
3) To promote the health and wellbeing of older people for the public benefit
4) To advance education for the public benefit

AVSED provides a unique service to older people living in Aireborough. Designed to support those who wish to remain living independently at home, AVSED aims to continually update and expand its socialisation and healthy living services to meet the changing needs of members. By relieving social isolation and providing volunteers who care, great improvements have been made in the quality of life of all the members.

The main objectives for the year were: -

- to work to complete our 5-year strategic plan – ending 2023
- to maintain the long-term funding
- to work in line with all funding contractors
- to support the provision of community-based care
- to continue to look for replacement funding to provide job security
- to increase the number and diversity of clients using AVSED services, as well as increase the number of volunteers to provide all new activities and services
- to increase the number and range of activities provided by the charity to meet the changing needs of the older population in Aireborough
- to promote AVSED to the local community and professionals

In setting the objectives and planning the activities of the charity for the year, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Achievements and Performance
During this year we ran the following activities:
- 4x physical exercise classes
- 1x hot food deliveries
- 1x lunch club provision for inclusion members
- AWIA a frailty support programme
- Dementia & Memory Café
- Therapeutic memory group
- Prize Bingo
- Local trips/outings
- Cultural events & activities
- Outreach & Needs assessment
- Men's Matters support group
- Variety Club
- Cuppa & Company
- Community Café
- Digital, telephone, and in-person befriending
- Handyman service
- Pastoral support
- Community transport provision on 3 accessible minibuses

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2023

Members
AVSED's membership was 614 at the period end. Residents can become 'members' after assessment for the services AVSED offers membership to those over 60 years in the boundary area of LS19 & LS20. Referrals come from various sources including neighbours, friends, families, GP surgeries and various other NHS professionals, Social Workers and Adult Social Care personnel, various departments of the NHS, Social Prescribing Teams (Link in Leeds), Memory Support Workers, and self-referrals. We endeavor to support all older residents, family, and carers as appropriate to support independent living and relieve isolation and loneliness.

Fundraising
We strive to achieve the highest fundraising standard and value all our supporters. We stay up to date with developments in charity regulations, data protection, and the Fundraising Preference Service (FPS) to ensure we are legally compliant and adhering to guidelines. No complaints have been received about fundraising in this financial year.

Aside from the restricted funds indicated in notes 3 and 4 of the financial statements, during the year ended 31 March 2023 we received the following fundraising and donations:

AVSED Fundraising Activities
- General Bucket collections - £38.50
- Christmas fayre - £2085

Donations from individuals
- Member and volunteer donations – £219.70
- Funeral collection donations - £540.30
- Gift Aid - £500

Organisational Donations
- Newsletter sponsorship - £1200
- Leeds Convalescent Fund - £500
- TPP - £10,000
- Little Fisherman - £50
- Aireborough Pacers - £1100

Financial Review
AVSED completed a 5-year strategic and business plan (2018 – 2023) to provide financial stability and security at the end of various funding streams.

The finances of the charity are satisfactory based on the current financial climate we are enduring. The net expenditure for the year was (£48,060), (2022 net expenditure of £22,895). At 31 March 2023, the total funds of the charity were £140,451 (2022 £188,511).

Reserves Policy
The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserves) held by the charity should be around three months of expenditure, which equates to £71,500 in general funds. At this level, the management committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves, which amount to £111,138, exceed this level, but the management committee is aware of the need to continually consider ways in which additional unrestricted funds can be raised as existing funding streams may change in the future years.

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2023

Trustees and their statutory responsibilities
The trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and UK Accounting Standards (UK 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 situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business for the foreseeable future.

Trustees and their statutory responsibilities (continued)
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules
This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 14/08/2023 and approved on their behalf by:

K.F. Elliott

Kenneth Elliott
(Chair of the Trustees)

Aireborough Voluntary Services to the Elderly (AVSED)

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2022.

Responsibilities and basis of the report
As the charity's Trustees, and also its directors for the purposes of company law, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statement of the Company is not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon Bostrom FCIE

DATE 15/08/2023.

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Aireborough Voluntary Services to the Elderly (AVSED)

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:							
Donations	**3**	24,347	84,535	108,882	11,380	108,954	120,334
Charitable activities	**4**	42,804	86,289	129,093	22,493	90,389	112,882
Investments		34	-	34	20	-	20
Total income		67,185	170,824	238,009	33,893	199,343	233,236
Expenditure on:							
Raising funds	**5**	175	4,258	4,433	-	3,634	3,634
Charitable activities	**6**	53,525	228,111	281,636	46,143	206,354	252,497
Total expenditure		53,700	232,369	286,069	46,143	209,988	256,131
Net income and net movement in funds		13,485	(61,545)	(48,060)	(12,250)	(10,645)	(22,895)
Total funds brought forward	**16**	73,856	114,655	188,511	86,106	125,300	211,406
Total funds carried forward	**16**	87,341	53,110	140,451	73,856	114,655	188,511

There were no recognised gains and losses for the year other than those included in the income and expenditure account. All activities derive from continuing operations.

The notes on pages 11 to 21 form part of these financial statements.

Aireborough Voluntary Services to the Elderly (AVSED)

Balance Sheet at 31 March 2023

	Note	2023 £	£	2022 £	£
Fixed Assets:					
Tangible fixed assets	**11**		25,676		8,235
Current Assets					
Debtors	**12**	1,060		646	
Cash at bank		121,531		190,760	
Cash in hand		251		809	
		122,842		192,215	
Liabilities					
Creditors: Amounts falling due within one year	**13**	(8,067)		(11,939)	
Net Current assets			114,775		180,276
Net assets	**15**		140,451		188,511
Funds:					
Unrestricted Funds	**15, 16**		111,138		73,856
Designated Funds	**15, 16**		0		12,772
Restricted Funds	**15, 16**		29,313		101,883
Total funds			140,451		188,511

For the financial year ended 31 March 2023, the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year end of its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 11 to 21 form part of these financial statements.

The Financial Statements were approved by the Board of Trustees on 14/08/2023 and signed on their behalf by:

Kenneth Elliott
(Chair of the Trustees)

Aireborough Voluntary Services to the Elderly (AVSED)
Notes to the Financial Statements for the year ended 31 March 2023

1. Accounting Policies
The principal accounting policies adopted, judgments, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information
The charity is limited by a guarantee and does not have share capital. The liability of members is limited to £1 per member. The charity was incorporated in England and the registered office is c/o Nunroyd Pavilion, Nunroyd Park, New Roadside, Yeadon, Leeds, LS19 7HR.

Basis of preparation of financial statements
The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

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 £1.

Aireborough Voluntary Services to the Elderly meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans if income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

Income
All income is included in the Statement of Financial Activities ("SoFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income are accounted for on an accrual basis.

Where income is received specifically for expenditure in a future accounting period that amount is deferred.

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology, and Administration. These costs are set out in note 7.

Staff costs
The costs of short-term employee benefits are recognised as a liability and an expense where the settlement of obligations does not fall within the same period.

Pension Costs
The charity contributes to a defined contribution scheme. Amounts due to this scheme are recognised as an expense in the SoFA when they fall due for payment.

Fund accounting
Funds held by the charity are either:

General funds - Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds - Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Tangible fixed assets and depreciation
Tangible fixed assets for use by the charity are stated at cost less depreciation.

Assets are capitalised if their purchase price exceeds £1,000.

Assets transferred from the unincorporated charity were transferred at fair value and are depreciated considering the number of years of depreciation that had already been charged on the assets in that charity.

Depreciation is calculated to write down the cost of tangible fixed assets (less expected residual value) evenly over their expected useful lives on the following bases:

Minibus	Straight line over 7 years
Furniture and Equipment	10% reducing balance
Leasehold improvements	Over the life of the lease

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all its financial instruments.

Cash at the bank and in hand
Cash at the bank and cash in hand includes cash and short-term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

Debtors
Prepayments and accrued income represent time-apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans, and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Creditors are derecognised when, and only when, obligations are discharged, cancelled, or expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, considering the risks and uncertainties surrounding the obligation.

Operating leases
Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight-line basis over the lease term.

Taxation
Aireborough Voluntary Services to the Elderly is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Critical Accounting Estimates and Judgements
In the application of the charity's accounting policies, the Trustees are required to make judgments, 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3. Donations

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Donations (incl. Gift Aid)	22,169	563	22,732	5,880	10,749	16,629
Big Lottery (Connecting Aireborough)	-	-	-	-	56,121	56,121
Leeds Older Peoples Forum	-	25,000	25,000	-	-	-
Leeds Community Foundation	2,178	-	2,178	-	-	-
Big Lottery (Supporting Aireborough)	-	38,622	38,622	-	-	-
VAL Warm Spaces	-	2,500	2,500	-	-	-
LCC Winter Grant	-	5,100	5,100	-	-	-
The Frank Parkinson Yorkshire Trust (Minibus Lease 3)	-	4,950	4,950	-	5,400	5,400
Mice Money (Xmas Gifts)	-	300	300	-	-	-
VAL (Hardship Fund)	-	7,500	7,500	-	-	-
Leeds Older Peoples Forum – Digital Grant	-	-	-	-	550	550
LCC – Sensory Garden	-	-	-	-	3,960	3,960
LCC – Hub Sustainability	-	-	-	-	29,000	29,000
Mice Money – Water Butt	-	-	-	-	40	40
VAL Leeds – micro-grant	-	-	-	-	2,000	2,000
Leeds Older Peoples Forum – IDOP Grant	-	-	-	-	250	250
Mice Money - Bench	-	-	-	-	80	80
Mice Money–Badge Maker	-	-	-	-	834	834
LCC- COVID Fund	-	-	-	4,500	-	4,500
VAL Support Pilot	-	-	-	1,000	-	1,000
	24,347	84,535	108,882	11,380	108,954	120,334

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2023 (Continued)

4. Charitable Activities

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Grants and contracts:						
Leeds City Council Adult Social Care	-	85,964	85,964	-	90,244	90,244
Other fees	42,804	325	43,129	22,493	145	22,638
	42,804	86,289	129,093	22,493	90,389	112,882

5. Raising Funds

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Expenditure on Raising Funds	175	4,258	4,433	3,634

6. Charitable Activities

The charity has one charitable activity which is the prevention of social isolation.

For the year ended 31 March 2023	Unrestricted funds £	Restricted funds £	Total 2023 £
Charitable activities:			
Equipment and services provided	15,149	27,391	42,540
Events and outside visits	-	-	-
Staff salary costs	23,893	137,480	161,373
Pensions costs	1,143	5,998	7,141
Payroll costs	188	1,087	1,275
Staff training	290	915	1,205
Recruitment and CRB checks	-	237	237
Protective Clothing	-	148	148
Staff and volunteers - travelling expenses	1,578	1,002	2,580
Office rent and related services	-	13,200	13,200
Food Purchases	4,159	2	4,161
Minibus expenses	8,169	8,700	16,869
Minibus depreciation	(1,645)	7,764	6,119
Sundries	123	760	883
Support Costs (Note 7)	478	23427	23,905
	53,525	228,111	281,636

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2023 (Continued)

6. Charitable Activities (continued)

For the year ended 31 March 2022	Unrestricted funds £	Restricted funds £	Total 2022 £
Charitable activities:			
Equipment and services provided	12,176	26,840	39,016
Events and outside visits	-	-	-
Staff salary costs	8,931	123,870	132,801
Pensions costs	424	5,711	6,135
Payroll costs	84	1,050	1,134
Staff training	947	236	1,183
Recruitment and CRB checks	-	425	425
Protective Clothing	-	40	40
Staff and volunteers travelling expenses	1,155	727	1,882
Office rent and related services	-	12,093	12,093
Food Purchases	7,040	41	7,081
Coronavirus Shopping	-	66	66
Minibus expenses	12,531	5,400	17,931
Minibus depreciation	-	4,941	4,941
Depreciation of equipment	2,331	-	2,331
Sundries	371	950	1,321
Support Costs (Note 7)	153	23,964	24,117
	46,143	206,354	252,497

7. Analysis of Support Costs

	Basis of allocation	Total 2023 £	Total 2022 £
Staff costs (including pension costs)	Time	6,389	5,452
Computer equip, software, and servicing	Direct	7,177	8,412
Printing and stationery	Direct	5,617	4,533
Office Supplies	Direct	19	-
Postage	Direct	146	331
Subscriptions, donations, and fees	Direct	538	318
Telephone	Direct	1,282	1,730
Insurance	Direct	889	808
Bank Charges	Direct	798	633
Professional fees	Direct	-	900
Independent examination	Direct	1,050	1,000
		23,905	24,117

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2023 (Continued)

8. Net movement in funds

This is stated after charging:	2023 £	2022 £
Depreciation	6,119	7,272
Independent examiner's fee	1050	1,000

9. Employee Information

Staff costs during the year were as follows:	2023 £	2022 £
Wages and salaries	163,035	135,022
Social security costs	8,510	6,454
Pension costs	7,616	6,546
	179,161	148,002

No employee earned £60,000 or more during the year, (2022 – no employee).

The average number of employees during the year was as follows:	2023	2022
Charitable work – activities for the elderly	8	7

The Trustees consider its key management personnel comprises the Chair and Scheme Manager. The total employment benefits including employer pension contributions of the key management personnel were £42,593 (2022: £36,347).

10. Trustees

No member of the board of Trustees or any person connected with them has received or is due to receive any remuneration for this or the previous financial year.

A total of £13 was reimbursed in the year to Trustees in respect of travel and telephone expenses incurred on behalf of the charity (2022: £0).

11. Tangible Fixed Assets

	Minibus £	Total £
Cost of valuation:	39,422	39,422
Additions during year	23,560	23,560
At 31 March 2023	62,982	62,982
Depreciation:		
At 1 April 2022	31,187	31,187
Charge for the year	6,119	6,119
At 31 March 2023	37,360	37,360
Net book value:		
At 31 March 2022	8,235	8,235
At 31 March 2023	25,676	25,676

12. Debtors

	2023 £	2022 £
Trade Debtors	622	524
Gift Aid recoverable	438	122
	1,060	646

13. Creditors: Amounts Falling Due Within One Year

	2023 £	2022 £
Accruals	3,067	6,989
Deferred income (see Note 14)	5,000	4,950
	8,067	11,939

14. Deferred Income

	2023 £	2022 £
Balance at 31 March 2021	4,950	4,950
Amount released to income	(4,950)	(4,950)
The amount deferred in the year	5,000	4,950
Balance at 31 March 2021	5,000	4,950

15. Analysis of Net Assets by Fund

As at 31 March 2023	Tangible fixed assets £	Net current assets £	Total 2023 £
Unrestricted funds	-	111,138	111,138
Designated funds	-	-	-
Restricted funds	25,676	3,637	29,313
Total funds	25,676	114,775	140,451

As at 31 March 2022	Tangible fixed assets £	Net current assets £	Total 2022 £
Unrestricted funds	-	73,856	73,856
Designated funds	-	12,772	12,772
Restricted funds	8,235	93,648	101,883
Total funds	8,235	180,276	188,511

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2023 (Continued)

16. Movements in Funds

For the year ended 31 March 2023	Balance 1 April 2022	Income	Expenditure	Transfer Of funds	Balance 31 March 2023
		£	£		£
Unrestricted funds:					
General funds	73,856	67,185	53,701	23,798	111,138
Designated funds:					
Aire Valley Medical Group	6,088	-	94	(5,994)	-
AVSED 22	6,684	-	-	(6,684)	-
Total designated funds	12,772	-	94	(12,678)	-
Restricted funds:					
Department of Transport	9,880	-	6,586	-	3,294
Leeds Adult Social Care	1,262	86,109	86,889	-	482
Big Lottery (connecting Aireborough)	25,766	-	25,766	-	-
New Minibus Fund	11,591	707	1,178	(11,120)	-
PHM Frailty Fund	6,003	-	6,003	-	-
Sustainability Plan	15,476	-	15,476	-	-
Driver Fund	31,905	-	15,103	-	16,802
Supporting Aireborough Lottery	-	38,622	39,668	-	(1,046)
LOPF Transport	-	25,000	21,470	-	3,530
Mice Money	-	300	285	-	15
Warm Spaces	-	2,500	1,584	-	916
Hardship Fund	-	7,500	5,969	-	1,531
Frank Parkinson	-	4,950	4,950	-	-
Winter Fund	-	5,136	1,348	-	3,788
Total restricted funds	101,883	170,824	232,274	(11,120)	29,313
Total funds	**188,511**	**238,009**	**286,069**	-	**140,451**

Purposes of funds 22/23:

- The Aire Valley fund was obsolete during covid when funds were released to the digital fund. The digital fund was an internal fund for salaries – the related post ceased post covid, The Trustees voted to move this fund into the Minibus fund.
- AVSED 22 fund was an internal fundraising event for ongoing costs, The Trustees voted to move this fund into the Minibus fund.
- Department of Transport – depreciation on a gift in kind of the Peugeot minibus
- Leeds Adult Social Care – 5-year grant (from October 2018) from Leeds City Council Adult Social Care Department to provide services for people over 60 living in Area 20 of Leeds (i.e. LS19, LS20 and parts of LS29 and BD10 postcodes).
- Big Lottery (Connecting Aireborough) – Grant supporting salaries for volunteer and activities workers and developing volunteer strands to support increased collaboration within the area.
- New Minibus fund – created to purchase our leased minibus at the end of the contract. Bus purchased from the fund in February 23.
- PHM Frailty Fund – funded project with the LCP to provide an intervention for people with frailty.
- Sustainability Plan – Surplus funds from Covid reused to support covid recovery.

Aireborough Voluntary Services to the Elderly (AVSED)

- Driver Fund – Funding received/distributed to support the salaries of x2 part-time drivers for 2 years, including Awards for all.
- Supporting Aireborough Lottery – 3-year grant to support 3x staff salaries
- LOPF Transport – a 1-year project to research how transport affects loneliness – Ends May 23
- Mice Money – received from local Councillor towards Christmas gifts
- Warm Spaces – an ongoing project to provide free warm/welcome spaces within the community
- Hardship fund – ongoing grant to provide essential care (shopping & Utilities) in the community
- Frank Parkinson – Last payment in a 5-year grant to support transport
- Winter – to provide additional resources around winter for the community

Notes to the Financial Statements for the year ended 31 March 2023 (Continued)

16. Movements in Funds (continued)

For the year ended 31 March 2022	Balance 1 April 2021	Income	Expenditure	Transfer Of funds	Balance 31 March 2022
		£	£		£
Unrestricted funds:					
General funds	86,106	33,893	46,143	-	73,856
Designated funds:					
Aire Valley Medical Group	17,453	550	11,915	-	6,088
AVSED 22	7,096	-	412	-	6,684
Total designated funds	24,549	550	12,327	-	12,772
Restricted funds:					
Department of Transport	14,821	-	4,941	-	9,880
Leeds Adult Social Care	12,961	90,381	102,080	-	1,262
Trusthouse Charitable Foundation	2,543	-	2,543	-	-
Big Lottery (Connecting Aireborough)	17,739	56,121	48,094	-	25,766
New Minibus Fund	10,812	779	-	-	11,591
Community Cohesion	335	-	335	-	-
LCC Coronavirus Support	14,590	8	2,097	(12,501)	-
PHM Frailty Fund	14,487	-	8,484	-	6,003
Sustainability Plan	-	2,000	10,221	23,697	15,476
Driver Fund	-	38,970	7,065	-	31,905
Val Covid fund	12,463	-	1,267	(11,196)	-
Frank Parkinson	-	5,400	5,400	-	-
Sensory Garden	-	3,900	3,900	-	-
IDOP	-	250	250	-	-
Mice Money – Water Butt	-	40	40	-	-
Mice Money – Bench Plaque	-	50	50	-	-
Mice Money – Badge Maker	-	834	834	-	-
Total restricted funds	100,751	198,773	197,601	-	101,883
Total funds	**211,406**	**233,176**	**256,071**	-	**188,511**

16. Movements in Funds (continued)

Purpose of funds 21/22:

- Aire Valley Medical Group - surplus funds from a previous health project assigned to a digital officer post during Covid.
- AVSED 22 fund was an internal fundraising event for ongoing costs.
- Trust house Charitable Foundation – Grant towards transport costs.
- The new minibus fund attracts small donations throughout the year towards a minibus appeal.
- Community Cohesion – test and learn project to support the Community Connector programme
- Frank Parkinson Trust – year five (of five) to part-pay the monthly lease-hire charges for the Renault minibus.
- Sensory garden – Money received from the community council towards the instalment of our sensory garden.
- IDOP – money received to support our international day of older people celebrations
- Mice money – received through local councillors for purchasing a water butt (for the garden), a plaque to place on the bench in the garden, and a badge maker for members' and volunteers' ID.

Transfer of funds 21/22:

- LCC coronavirus support & VAL covid fund – funding received to support our emergency delivery of community support during the pandemic. Surplus funds were transferred to a sustainability Plan to support our services after covid.

17. Commitments

At 31 March 2023 the charity had total commitments under non-cancellable operating leases as follows:

	Land and Buildings £	Equipment £	2023 Total £	2022 Total £
Due:				8,616
Under one year				-
Between one and five years				8,616

18. Pension Costs

The charity contributes to a defined contribution scheme, the cost to the charity in the year was £7,616 (2022: £6,546).

END

AIREBOROUGH VOLUNTARY SERVICES TO THE ELDERLY (AVSED)

England & Wales - Charity number 1165792

Accounts

Registered Charity Number: 1165792

Company Number: 09882948

Aireborough Voluntary Services to the Elderly (AVSED)

(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year ended 31 March 2022

Aireborough Voluntary Services to the Elderly (AVSED)

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Aireborough Voluntary Services to the Elderly

Report of the Trustees for the year ended 31 March 2022

The Trustees, who are also Directors for the purposes of company law, present their report together with the independently examined financial statements of the charity for the year 31 March 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and 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 (FRS102).

Reference and Administrative Details of the Charity, its Trustees, and Advisors

Aireborough Voluntary Services to the Elderly is a charitable company and was registered with the Charity Commission on 29 February 2016 number 1165792 and the company was registered on 20 November 2015, company number 09882948.

The charitable company commenced activity on 1 April 2016 with a gift of assets from Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, an unincorporated charity.

The registered office and operating address are: -

c/o Nunroyd Pavilion
Nunroyd Park
New Road
Yeadon
Leeds LS19 7HR

The charity Trustees, who served during the year and up to the date of this report, were: -

Kenneth Elliott	Chair
Sheila Bower	Vice Chair – (appointed October 2021)
Neil Moffoot	Treasurer
Wendy Hanson	Secretary
Isabella (Bunty) Burgon Byrne	
Roger Halliwell	
Roy Blanshard	
Christine Pearce	
Edward Lamb	
Elaine O'Brien	(Appointed 14th February 2022)
Sylvia Myers	Member Representative
Principal staff:	Debbie Fawthrop (Scheme Manager)

Bankers:	Barclays Bank plc PO Box 100 Leeds LS1 1PA
Independent Examiner:	Simon Bostrom FCIE West Yorkshire Community Accountancy Service CIO Stringer House 34 Lupton Street Leeds LS10 2QW

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2022

Structure, Governance, and Management

Aireborough Voluntary Services to the Elderly (AVSED) was registered as a charitable company in 2015. The charity is governed by a Memorandum and Articles of Association as amended by a special resolution on 19th February 2016. The assets and contracts of the previous charity (Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, in operation since June 1995) were transferred to this new entity on 1 April 2016.

AVSED employed eight paid workers during this financial year to help carry out its diverse activities, headed up by the Scheme Manager.

Debbie Fawthrop – Scheme Manager
Ella Baxter – Activity Co-Ordinator
Michelle Phillips – Volunteer Co-Ordinator
Stacey Battle – Membership Co-Ordinator (Employed April 2021)
Lisa McAvan – Dementia and Inclusion Lead (Employed December 2021)
Debbie Archer – Administration and Finance Support (Employed November 2021)
Perry Mercer – Part-time Minibus Driver
Jonathan Brady – Part-time Minibus Driver (Employed December 2021)
Mark Fletcher – Digital Support Worker (April 21 – Jan 22)

The charity relies heavily on its many volunteers (totalling 92 at present) without whom the organisation could not operate. The Board of AVSED, ttotaling10 members during the year, is also its Trustees and is elected every three years by the Charity members at the AGM. Trustee vacancies may be filled by anyone nominated by an AVSED member and elected at the AGM. The induction and training of Trustees are carried out by the Chairman, supported by his Trustee team. All Trustees give their time voluntarily and receive no remuneration or other benefits. The Board meets on at least 10 occasions per year, and meetings include the Scheme Manager.

Although AVSED is an independent registered charity, it works within the Leeds Older People's Neighbourhood Network (around 35 separate organisations spread across the city) and, those in the surrounding neighbourhoods. The Managers of these organisations and senior staff from Adult Social Care meet regularly to provide support for each other.

AVSED has an Equal Opportunities Policy, acceptable articles, and memorandum of association, adequate insurance including Employers and Public Liability, a written complaints procedure, a Health and Safety Policy, a notice of Management Committee meetings, AGM Minutes, a budget that is reported monthly, independently examined financial statements and, with regard to the employment of staff, has to provide a written Statement of Employment Particulars, job description and personnel specifications, a written Disciplinary and Grievance Procedure and must comply with the Health and Safety at Work Act 1974 and other related legislation.

The Management Committee has conducted its own review of the major risks to which the charity is exposed and has taken steps to establish systems to mitigate those risks. The Management Committee considers this to be an ongoing process.

The Trustees consider the Chair and Scheme Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The pay of the charity's staff is dependent on the grant source from which the salary is paid. Our Manager and Co-Ordinators are on permanent contracts subject to funding, 4 staff on limited contracts. All employees are paid in accordance with Local Authorities NJC scales.

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2022

Objectives and Activities

The primary objects of the charity as set out in the charity's governing document:

AVSED is established for the following charitable purposes for the benefit of older people (over 60 years of age) living in the community of Aireborough (LS19 and LS20 postcodes), in the city of Leeds:

1) For the public benefit to relieve the charitable needs of older people but not exclusively by relieving their loneliness and isolation and by promoting and supporting their independence
2) To promote the social inclusion of older people by preventing them from being socially excluded and assisting them to better integrate into society
3) To promote the health and wellbeing of older people for the public benefit
4) To advance education for the public benefit

AVSED provides a unique service to older people living in Aireborough. Designed to support those who wish to remain living independently at home, AVSED aims to continually update and expand its socialisation and healthy living services to meet the changing needs of members. By relieving social isolation and providing volunteers who care, great improvements have been made in the quality of life of all the members.

The main objectives for the year were: -

- to work in line with our 5-year strategic plan
- to maintain the rolling extension of our 5-year contract with Leeds Adult Social Care, pending a review of the service, which is due before October 2023
- to work in line with all funding contractors
- to support the provision of care/support during the pandemic
- to continue to look for replacement funding for the Big Lottery Fund Grant to provide job security
- to increase the number and diversity of clients using AVSED services, as well as increase the number of volunteers to provide all new activities and services
- to increase the number and range of activities provided by the charity to meet the changing needs of the older population in Aireborough
- to promote AVSED to the local community and professionals

In setting the objectives and planning the activities of the charity for the year, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Achievements and Performance

During this year we ran the following activities:

- 2x hot food deliveries
- Covid care hub - Shopping and prescription deliveries
- Online zoom sessions for singing, dance, quiz, and bingo
- Frailty programme
- Men's Matters support group
- Short strolls walking group
- 3x physical exercise classes
- Variety Club
- Cuppa & Company
- Telephone, doorstep, and community connector befriending
- Digital support & classes
- Pastoral support

Report of the Trustees for the year ended 31 March 2022

AVSED's three minibuses continued to be used during restricted service for the community care hub provision providing food and medicine deliveries. As services resumed minibuses were used daily offering accessible door-to-door transport to our activities and services.

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2022

Members

AVSED's membership was 522 at the period end. Local residents become 'members' after assessment for the services AVSED offers. The original referrals come from neighbours, friends, families, GP surgeries and various other NHS professionals, Social Workers and Adult Social Care personnel, various departments of the NHS, Social Prescribing Teams (PEP and Connect Well), and the Memory Support Workers, and self-referrals.

AVSED does not charge for membership. We are open and inclusive to anyone over the age of 60 years within the boundary area of Aireborough – namely LS19 & LS20. We endeavor to support all older residents, family, and carers as appropriate to support independent living and relieve isolation and loneliness.

Fundraising

We strive to achieve the highest fundraising standard and value all our supporters. We stay up to date with developments in charity regulations, data protection, and the Fundraising Preference Service (FPS) to ensure we are legally compliant and adhering to guidelines. No complaints have been received about fundraising in this financial year.

Aside from the restricted funds indicated in notes 3 and 4 of the financial statements, during the year ended 31 March 2022 we received the following fundraising and donations:

AVSED Fundraising Activities
- £0

Donations from individuals
- Member and volunteer donations – £3002.50
- Minibus Direct donations - £621
- Gift Aid - £785.50

Organisational Donations
- BCT – £300
- Arthur Clarks - £1000
- Solicitors (newsletter) - £150
- Allied Hands £300
- Howdens of Yeadon - £500
- Awards For All - £9970

Covid-19 impact on charity and finances

Throughout the first half of the year, we continued to operate under full restricted services and supported the community through the covid care hub, ensuring residents remained safe and well at home.

Income was limited to food deliveries until post-December when regular activities began to commence – at which numbers/capacity was severely disrupted.

Fundraising has not been possible with no regular events either internally or with external supporters. Grant applications have been minimal and restricted to covid work.

Towards the end of the year, we were slowly resuming activities and services – moving towards a fully operational programme in the new financial year.

Aireborough Voluntary Services to the Elderly (AVSED)
Report of the Trustees for the year ended 31 March 2022

Financial Review

AVSED created a new 5-year strategic and business plan (2018 – 2023) to provide financial stability and security at the end of various funding streams.

The finances of the charity are satisfactory based on the current financial climate we are enduring. The net expenditure for the year was -£22,895 (2021 net income of £64,464). At 31 March 2022, the total funds of the charity were £118,511 (2021 £211,406).

Reserves Policy

The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserves) held by the charity should be around three months of expenditure, which equates to £64,000 in general funds. At this level, the management committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At present, the free reserves, which amount to £73,856, exceed this level, but the management committee is aware of the need to continually consider ways in which additional unrestricted funds can be raised as existing funding streams may change in the future years.

Trustees and their statutory responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Accounting Standards (UK 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 year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business for the foreseeable future.

Trustees and their statutory responsibilities (continued)

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 10th August 2022 and approved on their behalf by:

K Elliott

Kenneth Elliott **(Chair of the Trustees)**

Aireborough Voluntary Services to the Elderly (AVSED)

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2022.

Responsibilities and basis of the report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statement of the Company is not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act: or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Simon Bostrom FCIE
West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Date: ...10/08/2022...

Aireborough Voluntary Services to the Elderly (AVSED)

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income from:							
Donations	3	11,380	108,954	120,334	22,015	143,905	165,920
Charitable activities	4	22,493	90,389	112,882	5,769	103,942	109,711
Investments		20	-	20	15	-	15
Total income		33,893	199,343	233,236	27,799	247,847	275,646
Expenditure on:							
Raising funds	5	-	3,634	3,634	36	3,571	3,607
Charitable activities	6	46,143	206,354	252,497	17,938	189,637	207,575
Total expenditure		46,143	209,988	256,131	17974	193,208	211,182
Net income and net movement in funds		(12,250)	(10,645)	(22,895)	9,825	54,637	64,464
Total funds brought forward	16	86,106	125,300	211,406	76,281	70,661	146,942
Total funds carried forward	16	73,856	114,655	188,511	86,106	125,300	211,406

There were no recognised gains and losses for the year other than those included in the income and expenditure account. All activities derive from continuing operations.

The notes on pages 11 to 21 form part of these financial statements.

Aireborough Voluntary Services to the Elderly (AVSED)

Balance Sheet at 31 March 2022

	Note	2022 £	£	2021 £	£
Fixed Assets:					
Tangible fixed assets	**11**		8,235		15,507
Current Assets					
Debtors	**12**	646		1,581	
Cash at bank		190,760		202,077	
Cash in hand		809		337	
		192,215		203,995	
Liabilities					
Creditors: Amounts falling due within one year	**13**	(11939)		(8,096)	
Net Current assets			180,276		195,899
Net assets	**15**		188,511		211,406
Funds:					
Unrestricted Funds	**15, 16**		73,856		86,106
Restricted Funds	**15, 16**		114,655		125,300
Total funds			188,511		211,406

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of the financial year end of its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The Financial Statements were approved by the Trustees on 10th August 2022 and signed on their behalf by:

The notes on pages 11 to 21 form part of these financial statements.

K. Elliott

Kenneth Elliott
Chair of the Trustees

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2022

1. Accounting Policies

The principal accounting policies adopted, judgments, and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The charity is limited by a guarantee and does not have share capital. The liability of members is limited to £1 per member. The charity was incorporated in England and the registered office is c/o Nunroyd Pavilion, Nunroyd Park, New Roadside, Yeadon, Leeds, LS19 7HR.

Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 January 2015) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

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 £1.

Aireborough Voluntary Services to the Elderly meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans in the event that income streams are reduced. Consequently, the financial statements have been prepared on the basis that the charity is a going concern.

Income

All income is included in the Statement of Financial Activities ("SoFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies, which include grants, are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income are accounted for on an accrual basis.

Where income is received specifically for expenditure in a future accounting period that amount is deferred.

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology, and Administration. These costs are set out in note 7.

Staff costs
The costs of short-term employee benefits are recognised as a liability and an expense where the settlement of obligations does not fall within the same period.

Pension Costs
The charity contributes to a defined contribution scheme. Amounts due to this scheme are recognised as an expense in the SoFA when they fall due for payment.

Fund accounting
Funds held by the charity are either:

General funds - Unrestricted funds are donations and other income receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds - Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Tangible fixed assets and depreciation
Tangible fixed assets for use by the charity are stated at cost less depreciation.

Assets are capitalised if their purchase price exceeds £1,000.

Assets transferred from the unincorporated charity were transferred at fair value and are depreciated taking into account the number of years of depreciation that had already been charged on the assets in that charity.

Depreciation is calculated to write down the cost of tangible fixed assets (less expected residual value) evenly over their expected useful lives on the following bases:

Minibus	Straight line over 7 years
Furniture and Equipment	10% reducing balance
Leasehold improvements	Over the life of the lease

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

Debtors
Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans, and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Creditors are derecognised when, and only when, obligations are discharged, cancelled, or expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Operating leases
Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight-line basis over the lease term.

Taxation
Aireborough Voluntary Services to the Elderly is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgments, 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3. Donations

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
Donations (incl. Gift Aid)	5880	10,749	16,629	7,000	12,481	19,481
Good Things Foundation	-	-	-	-	240	240
Big Lottery (Connecting Aireborough)	-	56,121	56,121	-	54,934	54,934
Leeds Older Peoples Forum	-	-	-	1,500	-	1,500
Leeds Community Foundation	-	-	-	-	2,500	2,500
Leeds City Council	-	-	-	13,500	-	13,500
Community Cohesion				-	5,000	5,000
PMH Frailty Fund	-	-	-	-	17,500	17,500
VAL Covid Fund	-	-	-	-	14,300	14,300
LCC Coronavirus Support	-	-	-	-	20,333	20,333
The Frank Parkinson Yorkshire Trust (Minibus Lease 3)	-	5,400	5,400	-	5,400	5,400
Leeds Older Peoples Forum	-	-	-	-	200	200
Mice Money (flyer reprint)	-	-	-	-	270	270
Mice Money (Xmas Gifts)	-	-	-	-	300	300
Trusthouse Charitable Foundation	-	-	-	-	10,000	10,000
Mice Money (Dash Cams)	-	-	-	-	447	447
Leeds Older Peoples Forum - Digital Grant	-	550	550	-	-	-
LCC - Sensory Garden	-	3,960	3,960	-	-	-
LCC - Hub Sustainability	-	29,000	29,000	-	-	-
Mice Money - Water Butt	-	40	40	-	-	-
VAL Leeds - micro-grant	-	2,000	2,000	-	-	-
Leeds Older Peoples Forum - IDOP Grant	-	250	250	-	-	-
Mice Money - Bench	-	80	80	-	-	-
Mice Money-Badge Maker	-	834	834	-	-	-
LCC- COVID Fund	4,500	-	4,500	-	-	-
VAL Support Pilot	1,000	-	1,000	-	-	-
Membership Subscriptions	-	-	-	15	-	15
	11,380	108,954	120,334	22,015	143,905	165,920

4. Charitable Activities

	Unrestricted funds £	Restricted funds £	2021 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
Grants and contracts:						
Leeds City Council Adult Social Care	-	90,244	90,244	-	94,525	94,525
Other fees	22,493	148	22,638	5,769	9,417	15,186
	22,493	90,389	112,882	5,769	103,942	109,711

5. Raising Funds

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Expenditure on Raising Funds	-	3,634	3,634	3,607

6. Charitable Activities

The charity has one charitable activity which is the prevention of social isolation.

For the year ended 31 March 2022	Unrestricted funds £	Restricted funds £	Total 2022 £
Charitable activities:			
Equipment and services provided	12,176	26,840	39,016
Events and outside visits	-	-	-
Staff salary costs	8,931	123,870	132,801
Pensions costs	424	5,711	6,135
Payroll costs	84	1,050	1,134
Staff training	947	236	1,183
Recruitment and CRB checks	-	425	425
Protective Clothing	-	40	40
Staff and volunteers travelling expenses	1,155	727	1,882
Office rent and related services	-	12,093	12,093
Food Purchases	7,040	41	7,081
Coronavirus Shopping	-	66	66
Minibus expenses	12,531	5,400	17,931
Minibus depreciation	-	4,941	4,941
Depreciation of equipment	2,331	-	2,331
Sundries	371	950	1,321
Support Costs (Note 7)	153	23,964	24,117
	46,143	206,354	252,497

Notes to the Financial Statements for the year ended 31 March 2022 (Continued)

6. Charitable Activities (continued)

For the year ended 31 March 2021	Unrestricted funds £	Restricted funds £	Total 2021 £
Charitable activities:			
Equipment and services provided	224	9,717	9,941
Events and outside visits	69	-	69
Staff salary costs	-	112,787	112,787
Pensions costs	-	5,368	5,368
Payroll costs	-	799	799
Staff training	-	(231)	(231)
Recruitment and CRB checks	-	319	319
Protective Clothing	-	590	590
Staff and volunteers travelling expenses	293	1,111	1,404
Office rent and related services	-	12,000	12,000
Food Purchases	4,147	-	4,147
Coronavirus Shopping	-	10,931	10,931
Minibus expenses	7,245	5,802	13,047
Minibus depreciation	-	4,941	4,941
Depreciation of equipment	2,563	-	2,563
Sundries	100	915	1,015
Support Costs (Note 7)	3,297	24,588	27,885
	17,938	189,637	207,575

7. Analysis of Support Costs

	Basis of allocation	Total 2022 £	Total 2021 £
Staff costs (including pension costs)	Time	5,452	5,350
Computer equip, software, and servicing	Direct	8,412	6,932
Printing and stationery	Direct	4,533	5,587
Office Supplies	Direct	-	13
Postage	Direct	331	579
Subscriptions, donations, and fees	Direct	318	580
Telephone	Direct	1,730	2,120
Insurance	Direct	808	814
Bank Charges	Direct	633	470
Professional fees	Direct	900	4,090
Independent examination	Direct	1,000	1,350
		24,117	27,885

8. Net movement in funds

This is stated after charging:	2022 £	2021 £
Depreciation	7,272	7,504
Independent examiner's fee (net of VAT)	1,000	1,000

9. Employee Information

Staff costs during the year were as follows:	2022 £	2021 £
Wages and salaries	135,022	115,421
Social security costs	6,454	5,880
Pension costs	6,546	5,771
	148,022	127,072

No employee earned £60,000 or more during the year, (2021 - no employee).

The average number of employees during the year was as follows:	2022	2021
Charitable work - activities for the elderly	7	6

The Trustees consider its key management personnel comprises the Chair and Project Coordinating Manager. The total employment benefits including employer pension contributions of the key management personnel were £36,347 (2021: £35,666).

10. Trustees

No member of the board of Trustees or any person connected with them has received or is due to receive any remuneration for this or the previous financial year.

A total of £0 was reimbursed in the year to Trustees in respect of travel and telephone expenses incurred on behalf of the charity (2021: £0).

11. Tangible Fixed Assets

	Equipment £	Minibus £	Total £
Cost of valuation:			
At 31 March 2022	6,991	39,422	46,413
Depreciation:			
At 1 April 2021	4,660	26,246	30,906
Charge for the year	2,331	4,941	7,272
At 31 March 2022	6,991	31,187	38,178
Net book value:			
At 31 March 2021	2,331	13,176	15,507
At 31 March 2022	-	8,235	8,235

Notes to the Financial Statements for the year ended 31 March 2022 (Continued)

12. Debtors

	2022 £	2021 £
Trade Debtors	524	1,332
Gift Aid recoverable	122	249
	646	1,581

13. Creditors: Amounts Falling Due Within One Year

	2022 £	2021 £
Accruals	6,989	3,146
Deferred income (see Note 14)	4,950	4,950
	11,939	8,096

14. Deferred Income

	2022 £	2021 £
Balance at 31 March 2021	4,950	5,397
Amount released to income	(4,950)	(5,397)
The amount deferred in the year	4,950	4,950
Balance at 31 March 2021	4,950	4,950

15. Analysis of Net Assets by Fund

As at 31 March 2022	Tangible fixed assets £	Net current assets £	Total 2022 £
Unrestricted funds	-	73,856	73,856
Restricted funds	8,235	106,420	114,655
Total funds	8,235	180,276	188,511

As at 31 March 2021	Tangible fixed assets £	Net current assets £	Total 2021 £
Unrestricted funds	-	86,106	86,106
Restricted funds	15,507	109,793	125,300
Total funds	15,507	195,899	211,406

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2022 (Continued)

16. Movements in Funds

For the year ended 31 March 2022	Balance 1 April 2021	Income	Expenditure	Transfer Of funds	Balance 31 March 2022
		£	£		£
Unrestricted funds:					
General funds	86,106	33,893	46,143		73,856
Restricted funds:					
Department of Transport	14,821	-	4,941	-	9,880
Aire Valley Medical Group	17,453	550	11,915	-	6,088
Leeds Adult Social Care	12,961	90,381	102,080	-	1,262
Trusthouse Charitable Foundation	2,543	-	2,543	-	-
Big Lottery	17,739	56,121	48,094	-	25,766
New Minibus Fund	10,812	779	-	-	11,591
AVSED 22	7,096	-	412	-	6,684
Community Cohesion	335	-	335	-	-
LCC Coronavirus Support	14,590	8	2,097	(12501)	-
PHM Frailty Fund	14,487	-	8,484	-	6,003
VAL Covid Fund	12,463	-	1,267	(11,196)	-
Sustainability Plan	-	2,000	10,221	23,697	15,476
Driver Fund	-	38,970	7,065	-	31,905
Frank Parkinson	-	5,400	5,400	-	-
Sensory Garden	-	3,900	3,900	-	-
IDOP	-	250	250	-	-
Mice Money - Water Butt	-	40	40	-	-
Mice Money - Bench Plaque	-	50	50	-	-
Mice Money - Badge Maker	-	834	834	-	-
Total restricted funds	125,300	199,343	209,988	-	114,655
Total Funds					
Total funds	**211,406**	**233,236**	**256,131**	-	**188,511**

Aireborough Voluntary Services to the Elderly (AVSED)
Notes to the Financial Statements for the year ended 31 March 2022 (Continued)

16. Movements in Funds (continued)

For the year ended 31 March 2021	Balance 1 April 2020	Income	Expenditure	Balance 31 March 2021
		£	£	£
Unrestricted funds:				
General funds	76,281	27,799	17,974	86,106
Restricted funds:				
Department of Transport (Gift in Kind)	19,763	-	4,942	14,821
Aire valley Medical Group	18,079	240	866	17,450
Big Lottery (Capacity Building)	4,091	-	4,091	-
Frank Parkinson Yorkshire Trust (Minibus Lease 3)	-	5,400	5,400	-
Leeds Adult Social Care	10,400	94,525	91,964	12,961
Trusthouse Charitable Foundation	1,643	10,000	9,100	2,543
Big Lottery (Connecting Aireborough)	5,606	54,934	42,801	17,739
New Minibus Fund	9,240	1,272	(300)	10,812
Leeds City Council (Winter Grant)	1,839	-	1,839	-
AVSED 22		8,648	1,552	7,096
Community Cohesion		5,000	4,665	335
LCC Coronavirus Support		32,210	17,620	14,590
PHM Frailty Fund		17,500	3,013	14,487
VAL Covid Fund		14,401	1,938	12,463
Leeds Community Foundation		2,500	2,500	-
Mice Money – Dash Cams		447	447	-
Mice Money - Flier Reprint		270	270	-
Mice Money – Xmas Gifts		300	300	-
Leeds Older Peoples Forum		200	200	-
Total restricted funds	70,661	247,847	193,208	125,300
Total funds	**146,942**	**275,646**	**211,182**	**211,406**

Purposes of restricted funds:

Department of Transport – Gift in Kind of a new Peugeot Minibus.

Aire Valley Medical Group - surplus funds from a previous health project assigned to a digital officer post during Covid.

Leeds Adult Social Care – Year 4 (from October 2018) of a 5-year grant (with a possible 5-year extension) from Leeds City Council Adult Social Care Department. This is to provide services for people over 60 living in Area 20 of Leeds (i.e. LS19, LS20, and parts of LS29 and BD10 postcodes).

Trust house Charitable Foundation – Grant towards transport costs.

Big Lottery (connecting Aireborough) Year 3 of a 3-year grant to support activities and volunteering through AVSED.

The new minibus fund attracts small donations throughout the year towards a minibus appeal.

AVSED 22 – internal fundraising campaign to support ongoing AVSED work.

Community Cohesion – test and learn project to support the Community Connector programme

LCC coronavirus support & VAL covid fund – funding received to support our emergency delivery of community support during the pandemic. Surplus funds were transferred to a sustainability Plan to support our services after covid.

16. Movements in Funds (continued)

PHM Frailty fund – Funding received through CCG and LCP to support a frailty intervention programme.

Driver Fund – Funding received/distributed to support the salaries of x2 part-time drivers for 2 years, including Awards for all and recovery fund.

Frank Parkinson Trust – year five (of five) to part-pay the monthly lease-hire charges for the Renault minibus.

Sensory garden – Money received from the community council towards the instalment of our sensory garden.

IDOP – money received to support our international day of older people celebrations

Mice money – received through local councillors for purchasing a water butt (for the garden), a plaque to place on the bench in the garden, and a badge maker for members' and volunteers' ID.

17. Commitments

At 31 March 2022 the charity had total commitments under non-cancellable operating leases as follows:

	Land and Buildings £	Equipment £	2022 Total £	2021 Total £
Due:				
Under one year		8,616	8,616	9,838
Between one and five years		-	-	8,616
			8,616	18,454

18. Pension Costs

The charity contributes to a defined contribution scheme, the cost to the charity in the year was £6,546 (2021: £5,771).

END

AIREBOROUGH VOLUNTARY SERVICES TO THE ELDERLY (AVSED)

England & Wales - Charity number 1165792

Accounts

Registered Charity Number: 1165792

Company Number: 09882948

Aireborough Voluntary Services to the Elderly (AVSED)

(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year ended 31 March 2021

Aireborough Voluntary Services to the Elderly (AVSED)

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Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2021

The Trustees, who are also Directors for the purposes of company law, present their report together with the independently examined financial statements of the charity for the year to 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and 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 (FRS102).

Reference and Administrative Details of the Charity, its Trustees and Advisors

Aireborough Voluntary Services to the Elderly is a charitable company and was registered with the Charity Commission on 29 February 2016 number 1165792 and the company was registered on 20 November 2015, company number 09882948.

The charitable company commenced activity on 1 April 2016 with a gift of assets from Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, an unincorporated charity.

The registered office and operating address is: -

c/o Nunroyd Pavilion
Nunroyd Park
New Road
Yeadon
Leeds LS19 7HR

The charity Trustees, who served during the year and up to the date of this report, were: -

Kenneth Elliott	(Chair)
Edward Lamb	(Vice Chair)
Neil Moffoot	(Treasurer)
Wendy Hanson	(Secretary)
Isabella (Bunty) Burgon Byrne	
Roger Halliwell	
Roy Blanshard	
Christine Pearce	
Sheila Bower	
Sylvia Myers	(Members Representative)

Principal staff:	Debbie Fawthrop (Project Coordinating Manager)
Bankers:	Barclays Bank plc PO Box 100 Leeds LS1 1PA
Independent Examiner:	Jessica Lawrence FCA, CTA Garbutt & Elliott LLP Chartered Accountants 33 Park Place Leeds LS1 2RY

Aireborough Voluntary Services to the Elderly

Report of the Trustees for the year ended 31 March 2021

Structure, Governance and Management

Aireborough Voluntary Services to the Elderly (AVSED) was registered as a charitable company in 2015. The charity is governed by a Memorandum and Articles of Association. The assets and contracts of the previous charity (Aireborough Voluntary Services to the Elderly with Disabilities - charity number 1048902, in operation since June 1995) were transferred to this new entity on 1 April 2016.

AVSED employed five paid workers during this financial year to help carry out its diverse activities, headed up by the Project Coordinating Manager.

- Deborah Fawthrop – Project Coordinating Manager
- Sharon Ratcliffe – Deputy Coordinator and member lead (until Feb 2021)
- Ella Baxter - Activity Support Worker
- Michelle Phillips – Volunteer Engagement Officer
- Perry Mercer – Driver

The charity relies heavily on its many volunteers (totalling over 116 at present) without whom the organisation could not operate. The Board of AVSED, totalling ten members during the year, is also its Trustees and is elected every three years by the Charity members at the AGM. Trustee vacancies may be filled by anyone nominated by an AVSED member and elected at the AGM. The induction and training of Trustees is carried out by the Chairman, supported by his Trustee team. All Trustees give their time voluntarily and receive no remuneration or other benefits. The Board meets on at least 10 occasions per year, and meetings include the Project Coordinating Manager.

Although AVSED is an independent registered charity, it works within the Leeds Older People's Neighbourhood Network (around 37 separate organisations spread across the city) and, those in the surrounding neighbourhoods. The co-ordinators of these organisations and senior staff from Adult Social Care meet on a regular basis to provide support for each other.

AVSED has an Equal Opportunities Policy, acceptable articles and memorandum of association, adequate insurance including Employers and Public Liability, a written complaints procedure, Health and Safety Policy, notice of Management Committee meetings, AGM Minutes, a budget which is reported monthly, independently examined financial statements and, with regard to the employment of staff, has to provide a written Statement of Employment Particulars, job descriptions and personnel specifications, a written Disciplinary and Grievance Procedure and must comply with the Health and Safety at Work Act 1974 and other related legislation.

The Management Committee has conducted its own review of the major risks to which the charity is exposed and taken steps to establish systems to mitigate those risks. The Management Committee considers this to be an ongoing process.

The Trustees consider the Chair and Project Coordinating Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

The pay of the Charity's staff is dependent on the grant source from which the salary is paid. Three employees are paid in accordance with Local Authorities NJC scales; two are paid in accordance with the provisions within the Big Lottery.

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2021

Objectives and Activities

The primary objects of the charity, as set out in the charity's governing document:

AVSED is established for the following charitable purposes for the benefit of older people (over 60 years of age) living in the community of Aireborough (LS19 and LS20 postcodes), in the city of Leeds:

1) For the public benefit to relieve the charitable needs of older people in particular but not exclusively by relieving their loneliness and isolation and by promoting and supporting their independence.
2) To promote the social inclusion of older people by preventing them from being socially excluded and assisting them to better integrate into society.
3) To promote the health and wellbeing of older people for the public benefit.
4) To advance education for the public benefit.

AVSED provides a unique service to older people living in Aireborough. Designed to support those who wish to remain living independently at home, AVSED aims to continually update and expand its socialisation and healthy living services to meet the changing needs of members. By relieving social isolation and providing volunteers who care, great improvements have been made in the quality of life of all the members.

The main objectives for the year were: -

- To work in line with our 5-year strategic plan.
- To work in line with core funders proving a 5-year contract with Leeds Adult Social Care.
- To continue to look for funding to provide job security to the posts funded through grants.
- To increase the number and diversity of clients using AVSED services, as well as increase the number of volunteers to provide all new activities and services.
- To increase the number and range of activities provided by the Charity to meet the changing needs of the older population in Aireborough.
- To promote AVSED to the local community and professionals.

In setting the objectives and planning the activities of the charity for the year, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

Achievements and Performance

During this year due to the global pandemic, restrictions, and lockdown We initiated an emergency response to helping support our members. We developed a Phase 1 Covid activity programme which included the following activities:

- A Friday 'Fish 'n Chips' home delivery service each week
- A Tuesday 'Pie & Peas' home delivery service each week
- A befriending service, including telephone and doorstep visits.
- A one-to-one shopping/appointment and prescription service
- Pastoral care telephone calls to all members
- Community Covid Hub Support
- Community Connectors
- Support for Covid Vaccination clinics
- Online Zoom activities: dance, Singing, bingo & quiz
- Online Zoom events; IDOP celebration, VE part, Christmas Party.
- Community transport
- Men Matter support Group

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2021

Achievements and Performance (continued)

- Ageing Well in Aireborough Support group

Our minibuses have been used to provide shopping and medication deliveries, support those shielding and offer bespoke transport to health appointments.

Members

AVSED's membership was 470 at the year end. Residents become 'clients' after assessment for the services AVSED offers. The original referrals came from neighbours, friends, families, GP surgeries and various NHS professionals, Social Workers and Adult Social Care personnel, various departments of the NHS, Social Prescribing Teams (PEP and Connect Well), the Memory Support Workers, Covid support hubs and self-referrals.

During this period AVSED paused the annual subscription fee and the Board decided to stop charging a membership fee completely from April 2021.

Fundraising

Aside from the restricted funds indicated in notes 3 and 4 of the financial statements, in the year ended 31 March 2021 we received various fundraising and donation income including:

AVSED Fundraising Activities
- AVSED 22 - £8648

Donations from individuals
- Member and volunteer donations, including online Donations – over £1403

Organisational Donations
- 100 % Digital Leeds - £900
- Inner Wheel Foundation - £200
- Frank Parkinson (additional donation) - £1000
- Rotary Club - £500
- Guiseley Community Foundation - £50
- Aireborough Pacers - £500
- Rasoi - £150
- Billing Belles WI - £400
- Howdens - £250
- Tudor Freight - £256

We strive to achieve the highest fundraising standards and we value our supportive funders. We are staying up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. No complaints relating to fundraising were received in the year.

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2021

COVID-19 impact on Charity and finances

Throughout the period we have been operating under strict covid guidelines – meaning none of our regular services or activities have taken place. All face-to-face contact has ended, and we are delivering online, remote, and restricted services to enable our community and members to be safe and supported whilst in lockdown and shielding.

We have received no income from any services this year with exception of food deliveries. We have developed and run a Community Care Hub throughout the year, which has been funded through various avenues including the local Council and Public Health.

Our membership fees were stopped in the period, and we received no income from subscriptions.

Our regular services have adapted to remote delivery offering support, guidance, and reassurance to vulnerable members of our community. We have provided food and medicine supplies in the immediate response, followed by social assistance with remote activities including hot meal deliveries, telephone befriending, exercise packs, boredom-busting boxes, and digital services.

We signed up to the city's request to lead the Community Care Hub for Guiseley and Rawdon. We are taking referrals from all ages in the community needing support during the lockdown, ranging from a basic food parcel to full shopping services, medicine deliveries, health care appointment transport, welfare checks and personal support.

We had a contingency plan in place for the immediate response (phase 1) and a review of all services took place in August. In February 2021 we moved to phase 2 of our recovery plan that allowed some face-to-face support groups to open, these are free to attend and opened to support mental health and wellbeing amongst men and those with severe frailty during the pandemic.

Financial Review

AVSED created a new 5 year strategic and business plan (2018 – 2023) to provide financial stability and security at the end of various funding streams.

The finances of the charity are satisfactory. The net income for the year was £64,464 (2020: net income of £28,456). At 31 March 2021, the total funds of the charity were £211,406 (2020: £146,942).

Reserves Policy

The management committee has established a policy whereby the unrestricted funds not committed or invested in tangible assets (the free reserves) held by the charity should be around three months of expenditure, which equates to £52,800. At this level, the management committee feels that it would be able to continue the current activities of the charity in the event of a significant drop in funding. At the year end free reserves, which amounted to £86,106, exceed this level, but the management committee is aware of the need to continually consider ways in which additional unrestricted funds can be raised as existing funding streams may change in future years.

Aireborough Voluntary Services to the Elderly (AVSED)

Report of the Trustees for the year ended 31 March 2021

Trustees and their statutory responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Accounting Standards (UK 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 year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business for the foreseeable future.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Board of Trustees on 11th October 2021 and approved on their behalf by:

Kenneth Elliott
Chair of the Trustees



Aireborough Voluntary Services to the Elderly (AVSED)

Independent Examiner's Report to the Trustees

I report to the charity trustees on my examination of the financial statements of the Charitable Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Garbutt + Elliott LLP

Jessica Lawrence FCA, CTA
Garbutt & Elliott LLP
Chartered Accountants
33 Park Place
Leeds
LS1 2RY

Date 09/11/2021

Aireborough Voluntary Services to the Elderly (AVSED)

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income from:							
Donations	3	22,015	143,905	165,920	4,225	102,999	107,224
Charitable activities	4	5,769	103,942	109,711	32,817	98,370	131,187
Investments		15	-	15	14	-	14
Total income		27,799	247,847	275,646	37,056	201,369	238,425
Expenditure on:							
Raising funds		36	3,571	3,607	1,660	3,293	4,953
Charitable activities	5	17,938	189,637	207,575	35,802	169,214	205,016
Total expenditure		17,974	193,208	211,182	37,462	172,507	209,969
Net income and net movement in funds		9,825	54,639	64,464	(406)	28,862	28,456
Total funds brought forward	15	76,281	70,661	146,942	76,687	41,799	118,486
Total funds carried forward	15	86,106	125,300	211,406	76,281	70,661	146,942

There were no recognised gains and losses for the year other than those included in the statement of financial activities.

All activities derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 10 to 20 form part of these financial statements.

Aireborough Voluntary Services to the Elderly (AVSED)

Balance Sheet at 31 March 2021

	Note	2021 £	£	2020 £	£
Fixed Assets:					
Tangible fixed assets	10		15,507		23,011
Current Assets					
Debtors	11	1,581		508	
Cash at bank and in hand		202,414		130,570	
		203,995		131,078	
Liabilities					
Creditors: Amounts falling due within one year	12	(8,096)		(7,147)	
Net Current assets			195,899		123,931
Net assets	14		211,406		146,942
Funds:					
Unrestricted Funds	14, 15		86,106		76,281
Restricted Funds	14, 15		125,300		70,661
Total funds			211,406		146,942

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year end of its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The Financial Statements were approved by the Trustees on 11th October 2021 and signed on their behalf by:

Kenneth Elliott
Chair of the Trustees

The notes on pages 10 to 20 form part of these financial statements.

Company number: 09882948

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The charitable company is limited by guarantee and does not have share capital. The liability of members is limited to £1 per member. The charity was incorporated in England and the registered office is c/o Nunroyd Pavilion, Nunroyd Park, New Roadside, Yeadon, Leeds, LS19 7HR.

Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis in accordance with 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 (FRS102) (effective 1 January 2019) (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102), the Companies Act 2006 and the Charities Act 2011.

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 £1.

Aireborough Voluntary Services to the Elderly meets the definition of a public benefit entity under FRS102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans in the event that income streams are reduced. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

All income is included in the Statement of Financial Activities ("SoFA") when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies are included in the SoFA when it is probable that the funds will be received and that they can be measured with sufficient reliability.

Gifts in kind are included in the SoFA at an amount which estimates their monetary value to the charity.

Grants, including grants for the purchase of fixed assets, are recognised in full in the SoFA in the period in which they are receivable.

The value of services provided by volunteers is not included.

Trading and investment income is accounted for on an accrual's basis.

Where income is received specifically for expenditure in a future accounting period that amount is deferred.

Expenditure
Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs comprise all non-attributable costs including Finance, Human Resources, Information Technology and Administration. These costs are set out in note 6.

Staff costs
The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Pension Costs
The charity contributes to a defined contribution scheme. Amounts due to this scheme are recognised as an expense in the SoFA when they fall due for payment.

Fund accounting
Funds held by the charity are either:

Unrestricted funds – General unrestricted funds are donations and other income receivable or generated for the objects of the charity without a further specified purpose and are available for use as general funds.

Restricted funds - Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Tangible fixed assets and depreciation
Tangible fixed assets for use by the charity are stated at cost less depreciation.

Assets are capitalised if their purchase price exceeds £1,000.

Assets transferred from the unincorporated charity were transferred at fair value and are depreciated taking into account the number of years depreciation that had already been charged on the assets in that charity.

Depreciation is calculated to write down the cost of tangible fixed assets (less expected residual value) evenly over their expected useful lives on the following bases:

Minibus	Straight line over 7 years
Furniture and Equipment	10% reducing balance
Leasehold improvements	Over life of lease

Financial instruments
The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowing in current liabilities.

Debtors
Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors and Provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans, and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Creditors are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Operating leases
Rentals payable under operating leases, including any lease incentives received, are charged to the SoFA on a straight-line basis over the lease term.

Taxation
Aireborough Voluntary Services to the Elderly is a registered charity and as such is a charity within the meaning of Schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

3. Donations

	Unrestricted funds £	Restricted funds £	2021 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
Donations (including Gift Aid)	7,000	12,481	19,481	2,460	5,395	7,855
Big Lottery (connecting Aireborough)	-	54,934	54,934	-	52,562	52,562
Airevalley Medical Group	-	-	-	-	18,390	18,390
Big Lottery (Capacity Building)	-	-	-	-	9,400	9,400
Leeds City Council (Winter Grant)	-	-	-	-	1,852	1,852
Frank Parkinson Yorkshire Trust (Minibus Lease 3)	-	5,400	5,400	-	5,400	5,400
Trusthouse Charitable Foundation	-	10,000	10,000	-	10,000	10,000
Leeds Older Peoples Forum	1,500	-	1,500	-	-	-
Leeds City Council	13,500	-	13,500	-	-	-
Leeds Community Foundation	-	2,500	2,500	-	-	-
Community Cohesion	-	5,000	5,000	-	-	-
PHM Frailty Fund	-	17,500	17,500	-	-	-
VAL Covid Fund	-	14,300	14,300	-	-	-
LCC Coronavirus Support	-	20,333	20,333	-	-	-
Mice Money (Flyer Reprint)	-	270	270	-	-	-
Leeds Older Peoples Forum	-	200	200	-	-	-
Mice Money (Xmas Gifts)	-	300	300	-	-	-
Mice Money (Dash Cams)	-	447	447	-	-	-
Good things Foundation	-	240	240	-	-	-
Membership Subscriptions	15	-	15	1,765	-	1,765
	22,015	143,905	165,920	4,225	102,999	107,224

4. Charitable Activities

	Unrestricted funds £	Restricted funds £	2021 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
Grants and contracts:						
Leeds City Council Adult Social Care	-	94,525	94,525	-	94,525	94,525
				-	94,525	94,525
Other fees	5,769	9,417	15,186	32,817	3,845	36,662
	5,769	103,942	109,711	32,817	98,370	131,187

5. Charitable Activities

The charity has one charitable activity which is the prevention of social isolation.

For the year ended 31 March 2021	Unrestricted funds £	Restricted funds £	Total 2021 £
Charitable activities:			
Equipment and services provided	224	9,717	9,941
Events and outside visits	69	-	69
Staff salary costs	-	112,787	112,787
Pensions costs	-	5,368	5,368
Payroll costs	-	799	799
Staff training	-	(231)	(231)
Recruitment and CRB checks	-	319	319
Protective Clothing	-	590	590
Staff and volunteers travelling expenses	293	1111	1404
Food Purchases	4,147	-	4,147
Coronavirus Shopping	-	10,931	10,931
Office rent and related services	-	12,000	12,000
Minibus expenses	7,245	5,802	13,047
Minibus depreciation	-	4,941	4,941
Depreciation of equipment	2,563	-	2,563
Sundries	100	915	1,015
Support Costs (Note 6)	3,297	24,588	27,885
	17,938	189,637	207,575

For the year ended 31 March 2020	Unrestricted funds £	Restricted funds £	Total 2020 £
Charitable activities:			
Equipment and services provided	6,409	1,942	8,351
Events and outside visits	4,656	10	4,666
Staff salary costs	-	119,512	119,512
Pensions costs	-	5,569	5,569
Payroll costs	-	959	959
Staff training	685	348	1,033
Recruitment and CRB checks	66	231	297
Protective Clothing	132	217	349
Staff and volunteers travelling expenses	1,360	325	1,685
Office rent and related services	-	12,000	12,000
Venue hire	611	-	611
Minibus expenses	13,610	5,400	19,010
Minibus depreciation	1,647	3,294	4,941
Depreciation of buildings	1,355	1,675	3,030
Depreciation of equipment	2,097	-	2,097
Sundries	1,346	43	1,389
Support Costs (Note 6)	1,828	17,689	19,517
	35,802	169,214	205,016

6. Analysis of Support Costs

	Basis of allocation	Total 2021 £	Total 2020 £
Staff costs (including pension costs)	Time	5,350	4,940
Computer equipment, software and servicing	Direct	6,932	3,310
Printing and stationery	Direct	5,587	2,053
Office supplies	Direct	13	16
Postage	Direct	579	102
Subscriptions, donations and fees	Direct	580	711
Telephone	Direct	2,120	1,840
Insurance	Direct	814	750
Bank Charges	Direct	470	725
Professional fees	Direct	4,090	3,918
Independent examination	Direct	1,350	1,152
		27,885	19,517

7. Net movement in funds

This is stated after charging:	2021 £	2020 £
Depreciation	7,504	39,078
Independent examiner's fee (net of VAT)	1,000	960

8. Employee Information

Staff costs during the year were as follows:	2021 £	2020 £
Wages and salaries	115,421	120,805
Social security costs	5,880	6,570
Pension costs	5,771	5,939
	127,072	133,314

No employee earned £60,000 or more during the year (2020: no employee).

The average number of employees during the year was as follows:	2021	2020
Charitable work – activities for the elderly	6	6

The Trustees consider its key management personnel comprises the Chair and Project Coordinating Manager. The total employment benefits including employer pension contributions of the key management personnel were £35,666 (2020: £37,025).

9. Trustees

No member of the board of Trustees or any person connected with them has received or is due to receive any remuneration for this or the previous financial year.

No trustee received reimbursement in the year in respect of travel and telephone expenses incurred on behalf of the charity (2020: £286).

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

10. Tangible Fixed Assets

	Equipment £	Buildings £	Minibus £	Total £
Cost or valuation:				
At 1 April 2020	6,991	27,265	39,422	73,678
Additions	-	-	-	-
At 1 April 2020 and 31 March 2021	6,991	27,265	39,422	73,678
Depreciation:				
At 1 April 2020	2,097	27,265	21,305	50,667
Charge for the year	2,563	-	4,941	7,504
At 31 March 2021	4,660	27,265	26,246	58,171
Net book value:				
At 31 March 2021	2,331	-	13,176	15,507
At 31 March 2020	4,894	-	18,117	23,011

11. Debtors

	2021 £	2020 £
Trade debtors	1,332	223
Gift Aid recoverable	249	285
	1,581	508

12. Creditors: Amounts Falling Due Within One Year

	2021 £	2020 £
Accruals	3,146	1,749
Deferred Income (see Note 13)	4,950	5,398
	8,096	7,147

13. Deferred Income

	2021 £	2020 £
Balance at 31 March 2020	5,397	4,950
Amount released to income	(5,397)	(4,950)
Amount deferred in the year	4,950	5,397
Balance at 31 March 2021	4,950	5,397

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

14. Analysis of Net Assets by Fund

As at 31 March 2021	Tangible fixed assets £	Net current assets £	Total 2021 £
Unrestricted funds	-	86,106	86,106
Restricted funds	15,507	109,793	125,300
Total funds	15,507	195,899	211,406

As at 31 March 2020	Tangible fixed assets £	Net current assets £	Total 2020 £
Unrestricted funds	-	76,281	76,281
Restricted funds	23,011	47,650	70,661
Total funds	23,011	123,931	146,942

Aireborough Voluntary Services to the Elderly (AVSED)

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

15. Movements in Funds

For the year ended 31 March 2021	Balance 1 April 2020	Income	Expenditure	Balance 31 March 2021
		£	£	£
Unrestricted funds:				
General funds	76,281	27,799	17,974	86,106
Restricted funds:				
Department of Transport (Gift in Kind)	19,763	-	4,942	14,821
Airevalley Medical Group	18,079	240	866	17,453
Big Lottery (Capacity Building)	4,091	-	4,091	-
Frank Parkinson Yorkshire Trust (Minibus Lease 3)	-	5,400	5,400	-
Leeds Adult Social Care	10,400	94,525	91,964	12,961
Trusthouse Charitable Foundation	1,643	10,000	9,100	2,543
Big Lottery (Connecting Aireborough)	5,606	54,934	42,801	17,739
New Minibus Fund	9,240	1,272	(300)	10,812
Leeds City Council (Winter Grant)	1,839	-	1,839	-
AVSED 22		8,648	1,552	7,096
Community Cohesion		5,000	4,665	335
LCC Coronavirus Support		32,210	17,620	14,590
PHM Frailty Fund		17,500	3,013	14,487
VAL Covid Fund		14,401	1,938	12,463
Leeds Community Foundation		2,500	2,500	-
Mice Money – Dash Cams		447	447	-
Mice Money - Flier Reprint		270	270	-
Mice Money – Xmas Gifts		300	300	-
Leeds Older Peoples Forum		200	200	-
Total restricted funds	70,661	247,847	193,208	125,300
Total funds	**146,942**	**275,646**	**211,182**	**211,406**

Aireborough Voluntary Services to the Elderly (AVSED)

Purposes of restricted funds:

Department of Transport – Gift in Kind of a new Peugeot Minibus.

Airevalley Medical group – An Innovation grant to work with our local GP surgeries on the HAPIA (Health Active Pensioners in Aireborough) project.

Big Lottery (Capacity Building) – An 'Awards for All' grant to help us with strategic planning and fundraising.

Frank Parkinson Yorkshire Trust (Minibus Lease 3) - To part-pay the monthly lease-hire charges for the new Renault minibus, delivered in February 2018.

Leeds Adult Social Care – 5-year grant (with a possible 5-year extension) from Leeds City Council Adult Social Care Department, to replace the previous contract (which was unrestricted). This is to provide services for people over 60 living in Area 20 of Leeds (i.e. LS19, LS20 and parts of LS29 and BD10 postcodes).

Trusthouse Charitable Foundation – Grant towards transport costs.

Big Lottery (Connecting Aireborough) – Grant supporting salaries for volunteer and activities workers and developing volunteer strands to support increased collaboration within the area.

New Minibus Fund – Fundraising towards the eventual acquisition of a new minibus.

Leeds City Council (Winter Grant) – To increase capacity and build resilience over the winter months.

AVSED 22 – Fundraising event

Community Cohesion – short, funded programme to research the effect of Covid on long term resilience and utilising volunteers to promote a community connectors pilot, supporting people who had shielded during the pandemic return to independence.

LCC Coronavirus Support – Funding to support the charity through the pandemic and provide a community care hub to the local area.

PHM Frailty Fund – 12 month funded project with the LCP to provide an intervention for people with frailty.

VAL Covid Fund – Support to deliver a service to people shielding and isolating during the pandemic.

Leeds Community Foundation – to provide a winter wellbeing programme under covid restrictions.

Mice Money – To purchase dash cameras for our minibuses,
- To Reprint a flier for community delivery
- To supplement Christmas gifts to members

Leeds Older Peoples Forum – to provide an event for 'International Day of Older People'

Notes to the Financial Statements for the year ended 31 March 2021 (Continued)

15. Movements in Funds (continued)

For the year ended 31 March 2020	Balance 1 April 2019	Income	Expenditure	Balance 31 March 2020
		£	£	£
Unrestricted funds:				
General funds	76,687	37,056	37,462	76,281
Restricted funds:				
ASDA Foundation	1,675	-	1,675	-
Department of Transport (Gift in Kind)	23,057	-	3,294	19,763
Aire valley Medical Group	12,037	18,390	12,348	18,079
Big Lottery (Capacity Building)	-	9,400	5,309	4,091
Frank Parkinson Yorkshire Trust (Minibus Lease 3)	-	5,400	5,400	-
Leeds Adult Social Care	955	94,525	85,080	10,400
Trusthouse Charitable Foundation	4,075	10,000	12,432	1,643
Big Lottery (Connecting Aireborough)	-	52,562	46,956	5,606
New Minibus Fund	-	9,240	-	9,240
Leeds City Council (Winter Grant)	-	1,852	13	1,839
Total restricted funds	41,799	201,369	172,507	70,661
Total funds	**118,486**	**238,425**	**209,969**	**146,942**

16. 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:

	Land and Buildings	Equipment	2021 Total	Land and Buildings	Equipment	2020 Total
	£	£	£	£	£	£
Due:						
Under one year	1,000	8,838	9,838	1,000	9,408	10,408
Between one and five years	-	7,180	7,180	-	16,018	16,018
	1,000	16,018	17,018	1,000	25,426	26,426

17. Pension Costs

The charity contributes to a defined contribution scheme, the cost to the charity in the year was £5,771 (2020: £5,939).