

Company Number: 01236909
Charity Number: 504899

AGE UK Leeds
(a Company Limited by Guarantee)

Trustees Report and Financial Statements
for the Year Ended 31 March 2021



Age UK Leeds

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Age UK Leeds

Charity Information

Company Number

01236909

Charity Number

504899

Registered Office

Bradbury Building
Mark Lane
Leeds
LS2 8JA

Trustees

Barry Seal (Chair until 9 April 2020, resigned 7 August 2020)
Keith Wakefield (Chair from 9 April 2020)
Aisha Butt
Holly Smith
Michael Allen
Claire Hosking
Joanne Travis
Sandra Cheseldine
Roger Harington (Appointed 31 March 2021)

Secretary

Russell Watson

Senior management team

Iain Anderson Chief Executive
Russell Watson Finance Director
Hilary Brockway Service Development Director (Resigned October 2020)
Lisa Burnett Fundraising Director
Jessica Inglis Operations Director

Auditors

Garbutt & Elliott Audit limited
33 Park Place
Leeds
LS1 2RY

Bankers

Santander UK PLC
Bootle
Merseyside
L30 4GB

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

The Trustees present their report, which also complies with a Directors Report for the purposes of the Companies Act 2006, with the financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

1. Reference and Administrative Details

The details of the charity can be found on the Charity Information page on page 1 and forms part of this report.

2. Objectives and Activities

The objects of the charity, as stated in its Memorandum and Articles of Association, are "To promote the following purposes for the benefit of the public and/or older people within Leeds:

- preventing or relieving the poverty of older people;
- advancing education;
- preventing or relieving sickness, disease or suffering in older people (whether emotional, mental or physical);
- promoting equality and diversity;
- promoting the human rights of older people in accordance with the Universal Declaration of Human Rights;
- assisting older people in need by reason of ill-health, social exclusion or other disadvantage".

The charitable objectives underpin the organisation's Strategic Plan. A Strategic Plan for the period 2018-2021 was approved by the Trustee Board in January 2018 following considerable consultation with Trustees, staff, volunteers and stakeholders. Consideration was given to the changing needs of older people, as well as the internal and external environment, to determine the focus of the strategy for the three years to 2021. The Board also agreed revised Vision, Mission, Values and Strategic Aims as detailed below. Due to the Coronavirus pandemic, Trustees decided that circumstances were so uncertain that they needed to postpone the formulation of a new plan. Consultations will start in mid-2021, with a view to creating a new Strategic Plan to cover the period 2022 to 2025.

Our Vision

Older people living in Leeds will be valued, their voices will be heard, and they will be able to enjoy positive, independent lives.

Our Mission

To help make Leeds the best city to grow old in: Age UK Leeds will influence, shape, and deliver responsive services, supporting the independence and wellbeing of older people in the city to positively improve their quality of life.

Our Values

- We are Respectful
- We are Kind
- We are Reliable
- We are Inclusive
- We are Efficient

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Our Five Strategic Aims

Independence

Older people living with frailty, with physical or mental health long term conditions, or with disabilities will maintain their independence.

Social Connections

"No one Should Have No One".

Health and Wellbeing

Older people living with frailty, long-term conditions or disabilities will achieve optimal physical, mental and emotional health and well-being.

Resilience, choice and control

Older people and their carers will build and maintain resilience to deal with major life changes, and make informed decisions, exercising choice and control.

Positive contribution

Older people will make a positive contribution through being active, engaged, respected and valued.

In order to fulfil our five strategic aims we will:

Maintain and Develop a Sustainable and Responsible Organisation

Our Services

We continue to provide a range of services to support and improve the quality of life for older people in Leeds:

- Hospital to Home and Independence at Home Services
- Ageing Well Services
- Advocacy, and Information & Advice Services

3. Achievements & Performance

The Trustee Board receives a performance report at each meeting to enable members to assess how successful the charity is in delivering services to older people in Leeds. Each service has key performance indicators, and reports are continually being enhanced to include outcomes and quality measures.

3.1 Hospital to Home Team

These projects and services help prevent unnecessary admissions/readmissions and facilitate a successful discharge home following a hospital stay.

a) Hospital to Home (H2H) Team

The H2H service is funded by the Leeds CCG and works as part of Leeds Integrated Discharge Service (LIDS). The service is based in St James' Hospital closely aligned to the Frailty Unit and has the primary aim of reducing avoidable admissions and facilitating earlier discharge. The staff team assess and support older people to return home, who might otherwise have been admitted to hospital or whose discharge after treatment may have been delayed.

The key focus of the service is the transport or "follow home and settle" service ensuring the client is reassured, safe, secure, warm and has food / drinks upon returning home. The service also provides needs assessment and discharge planning on wards, emotional support for the patient and carer and signposting and information. Importantly the team operate a referral service into on-going support services in Age UK Leeds, other third sector or community organisations, or the statutory sector.

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H2H also delivers an extended range of services in addition to its core focus including pre-discharge assessments of clients' homes to reduce the risk of failed discharges; a medicine delivery service (to avoid delaying discharge due to non-availability of medicines); transport to/from out-patient appointments at the Frailty Ward; transport to transitional beds, pending clients' move home and an emergency food scheme providing food parcels at point of discharge.

The iBCF funded Moving Forward service remained suspended throughout 2021/21 due to the ongoing decline in community-based referrals as a result of the Covid-19 pandemic. Staff from this service were deployed to support the activities of the wider H2H team, whose referrals also saw a significant decline in the first half of the year as a result of the lower numbers of people attending hospital on an elective basis during Covid-19. Funding for Moving Forward finished in March 2021.

In October 2020, to assist the NHS through an extremely challenging winter season during the Covid-19 pandemic, Leeds CCG agreed to fund a 6-month Night Care/Home Comfort pilot service. The new service launched in March 2021 with the primary aim of broadening the offer of care throughout the evening and overnight, thereby reducing and preventing admission to hospital during the night for those patients who can safely receive care at home. Working alongside clinical and non-clinical staff from Leeds Community Health Trust, the Home Comfort Team help to ensure that people have the confidence to safely remain at home during the night, by extending our "transport and settle" service until 10pm in the evening, and by providing further practical and emotional support to people in their own homes following discharge.

- Criteria - 60+, residing in Leeds, living alone or with no support or unpaid care, low dependency with no medical need that requires admission to hospital.
- The service supported 909 people across all core and additional activities (target 1,200)
- 74.1% of transport services were provided within 2 hours of referral (target 95%)
269 people benefited from the Emergency Food on Hospital Discharge scheme (target 1,000).

b) Leeds Oak Alliance 3rd Sector Hub

The Leeds Oak Alliance is a collaborative partnership formed in late 2018 by five city-wide third sector organisations (Carers Leeds, Care and Repair Leeds, St Gemma's Hospice, Sue Ryder Wheatfield's Hospice and Age UK Leeds) who have a shared focus on providing support to people living with frailty and/or at the end of their life, and their carers.

The Leeds Oak Alliance Hub was launched in the Bexley Wing at St James Hospital in November 2019 with a staff group from across the five organisations offering support and information to patients and staff about the range of services provided by the partners and the wider third sector.

The Hub remained closed throughout 2020/21 due to the impact that Covid-19 was having within the Hospital and partner organisations. Funding for the Hub has now ended, although the Leeds Oak Alliance continue to explore opportunities for new collaborative projects.

c) Crisis Response and Winter Wellbeing Funds

In April 2020 we successfully secured funding from NHS England's Covid-19 Winter Pressures Support Programme to provide practical and emotional support to vulnerable people most at risk of admission to hospital, or who may need extra support when discharged home. We offered frontline and crisis services including emergency food, supporting individuals with their mental wellbeing and collecting shopping and prescriptions. We delivered goods or activities designed to raise people's spirits, as well as providing items to help clients stay warm and well at home during a very challenging winter period.

- 922 wellbeing calls made
- 18 emergency food/essential winter warm items delivered
- 255 wellbeing grants or wellbeing packs awarded

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3.2 Independence at Home Team

These services have the aim of promoting independence, wellbeing, and social inclusion to enable older people to live independently for as long as possible.

a) Supporting Wellbeing and Independence in Frailty Service (SWIFt) and Befriending

Age UK Leeds continue to be the city-wide provider of the SWIFt service, funded by Leeds City Council's Adults and Health Directorate until the end of March 2022. Additional funding from legacy monies, iBCF funding and a National Lottery Reaching Communities grant continued to increase the capacity and scope of the SWIFt service this year as well as enabling our volunteer befriending programme to continue to be incorporated within the service.

The aim of the SWIFt service is to support socially isolated and lonely frail older people across Leeds, to improve their quality of life, and to reduce their feelings of loneliness and isolation. The service supports Leeds residents aged 50+ who are living without significant support, experiencing frailty or living with complex health issues including severe mental health who are often socially isolated. Our staff use a variety of tools including motivational interviewing and active listening to help vulnerable older people to first identify, and then have the confidence to achieve their personal support goals. They also undertake direct interventions on the client's behalf and support them to engage with opportunities they have identified to improve their physical, mental, social and emotional wellbeing.

To support the work of SWIFt, the Befriending Team had planned to extend the service beyond the provision of regular home visits to older people to help alleviate loneliness and isolation. The development of interest-based, meaningful activity and circles of support (increasing the circle, or number of people connected to the individual e.g. neighbours, family and friends) as well as recruiting volunteers to give ongoing support, including during evenings and weekends, were intended priorities for this team in 2020/21. Ongoing social distancing restrictions meant much of this work could not be progressed as planned. However, Covid-19 saw both SWIFt and Befriending move quickly to provide telephone-based welfare and companionship support, which was well received by their respective client groups.

Capacity within both services was reduced at times due to the demands of home schooling and the difficulties of recruiting of new staff and volunteers during the pandemic. Regular pathways for "stepping down" support to clients (e.g. referrals into local community groups or the transition from befriending relationship to informal friendship) were curtailed or disrupted by the pandemic, affecting the number of new referrals which could be accepted into the services.

As part of the city-wide response to the impacts of the Covid-19 pandemic, the Independence at Home Team also developed a partnership with Leeds and York Partnership NHS Foundation Trust (LYPFT) to deliver wrap-around wellbeing support to older people accessing mental health services in Leeds. Starting in June 2020, Wellbeing Co-ordinators within the SWIFt Team supported 10 clients RAG-rated as "amber" or "green" on LYPFT's Older People's Service Community Mental Health Team caseload.

- 168 new clients were supported by SWIFt (target 240) with 266 people in total receiving support from the service
- 14 new clients were supported by Befriending (target 40) with 41 people in total receiving support from the service
- 13 new volunteers were supported by Befriending (target 40)

b) Seacroft Population Health Management

The Seacroft Population Health Management pilot project focused on those living with moderate frailty and five or more long term health conditions, including COPD, and involved the proactive identification of an initial cohort of around 50 patients from GP held data. The patients were then contacted by a team of care coordinators who arranged a face to face meeting to discuss the individual's health and wellbeing and produce a personalised care plan.

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The original multi-disciplinary team working on the project, which included a member of staff from Age UK Leeds working alongside staff from Primary Care and Leeds Community Health Trust, operated until September 2020. Age UK Leeds ceased to be involved with the project after this initial phase of work was completed.

c) Linking Leeds (Social Prescribing Service)

Linking Leeds is a CCG commissioned city-wide Social Prescribing partnership which launched in September 2019. Community Links is the lead partner in the Linking Leeds consortium which sees Wellbeing Co-ordinators from seven local third sector partners, including Age UK Leeds, working to connect people aged 16 years and above to services and activities in their community in order to benefit overall health and wellbeing. The service is closely linked to GP surgeries across the city and staff played a significant role supporting their primary care colleagues during the COVID pandemic. Linking Leeds staff were involved with proactively calling those on Shielding/Clinically Extremely Vulnerable (CEV) patient lists as well as taking referrals from the local CEV Helpline, volunteering at vaccination clinics and supporting with outbound calling to encourage vaccination uptake.

In 2020/21 the Age UK Leeds team supported 424 clients, contributing towards an overall total of 3,399 referrals (target 5,750).

3.3 Ageing Well Team

These projects and services have the general aim of improving the mental and physical wellbeing of older people in Leeds.

a) Sage

Funded by Time to Shine, Big Lottery until March 2021, Sage was a partnership project between Yorkshire MESMAC and Age UK Leeds which aimed to engage socially isolated older LGBT+ people in Leeds. The Community Development Workers provided a range of social, emotional and practical support to Sage group members during the Covid-19 pandemic including: wellbeing calls to more vulnerable group members; Zoom social meet ups; Whatsapp peer support groups; health and wellbeing focused social events (when restrictions allowed); and tablet loans to support those on low incomes to access digital support groups. In addition, staff continued promoting SAGE, signing up new members and networking on behalf of the older LGBTQ+ community.

b) Digital Wellbeing

The One Digital project, funded by Age UK nationally via a grant from Big Lottery, ended two months prematurely in March 2020 due to the impact of Covid-19. We were able to use remaining funds from the project, as well as some Age UK Coronavirus Emergency Appeal funds, to continue to support digitally excluded older people during the early months of the pandemic, when the digital divide for older people was more apparent than ever. Due to funding constraints this work remained very small scale until November 2020 when we successfully secured funding from NHS England's Covid-19 Winter Pressures Support Programme. This enabled us to deliver health-focused digital inclusion activities, designed to increase older people's access to health and wellbeing support and so reduce the risk of ill health or hospital admission. Our Digital Health Community Development Worker recruited, trained, and managed a pool of volunteer Digital Health Champions to deliver digital support, as well as establishing a tablet lending scheme to enable older people's access to digital technology.

- 76 people supported by the Digital Wellbeing Service between November 2020 and March 2021 (target 75)

c) PROSPER

Having successfully taken part in the feasibility study, Age UK Leeds were identified as a delivery partner for the main trial of PROSPER, a longitudinal personalised care planning research study sponsored by Bradford Teaching Hospitals and the University of Leeds. The trial, which was due to start in late May/June 2020, was delayed by several months as a result of Covid-19. Staff were eventually recruited and trained between January and March 2021 with the intention that they would shortly start to work with GP practices across Leeds to deliver person-centred interventions to older people living with mild to moderate frailty.

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d) Leeds Hearing and Sight Loss Service

This service is led by BID in partnership with Feel Good Factor, The Association of Blind Asians and Age UK Leeds. In May 2019 Age UK Leeds introduced a specific post to support older people experiencing sensory impairment within the care home sector, working directly with residents, their families and care home staff to understand and address their needs as a discreet group. The outbreak of the Covid-19 pandemic meant that any meaningful work within the care home setting became unrealistic and this service was suspended for several months. In November 2020 we relaunched the service with a focus on remotely delivered initiatives designed to support residents' mental wellbeing, as well as continuing to provide advice and support to care home staff on meeting residents' sensory needs. Sadly, the ongoing pressures and challenges faced by the care home sector meant there was very little uptake for our services and only two care home residents were supported during the year. An evaluation is currently underway to determine the future direction for this project.

e) Health & Wellbeing Groups

The range of volunteer-led group activities which normally run to promote improvements in health and wellbeing amongst older people were all suspended in 2020/21 as a result of ongoing Covid-19 social distancing restrictions.

f) Falls prevention

The Active Leeds programme of falls prevention/postural stability classes across the city, which Age UK Leeds volunteers support, remained suspended in 2020/21 as a result of ongoing Covid-19 social distancing restrictions.

g) Check and Chat

We were able to use funding from a number of sources including NHS England's Covid-19 Winter Pressures Support Programme and Age UK Coronavirus Emergency Appeal funds to introduce this entirely new service in April 2020 as part of our response to the Covid-19 crisis. Check and Chat recruited and trained volunteers to offer regular telephone calls to older people in need of short term checking-in/companionship support during the pandemic. The service was designed to be responsive to the current crisis and to enable quick and accessible support to be put in place for potentially vulnerable older people. During the 12 months the service operated it expanded to encompass other wellbeing focused activities including a letter writing project between volunteers and local care home residents and a monthly magazine show on community radio, designed to highlight the experiences of local older people, to which volunteers and clients both contribute.

- 169 people supported by 31 volunteers making regular Check and Chat calls
- 51 care home residents supported by 14 volunteers on the Letter Writing Project
- 4 "Care to Air" radio broadcasts with Chapel FM

h) Joining Forces: supporting older veterans

Funded by the Armed Forces Covenant Trust Fund we delivered a 6-month project to provide immediate support to vulnerable older veterans, who were the most isolated and in need because of the Covid-19 pandemic. Between June and November 2020, we provided wellbeing phone calls, supporting veterans with advice on issues relating to Covid-19 and identifying any ongoing support needs. This included looking at healthy nutrition, physical and mental activity, and ensuring veterans had access to food and other essential items. We also provided ongoing emotional support and referrals to befriending services for those most socially isolated/vulnerable. The main target group for this project was older veterans previously supported by our Mission Possible project. The age profile of these veterans, most of whom were now aged over 85, resulted in high numbers of unsuccessful contacts, which reduced the anticipated number of beneficiaries receiving support from the project considerably.

- 112 direct beneficiaries (target 200) and 7 indirect beneficiaries (target 50) supported by the project

3.4 Advocacy, Information and Advice

These are cross-cutting services which take referrals from external partners as well as other projects and services within Age UK Leeds.

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a) Advocacy

This service is well established with funding from Leeds City Council through a sub-contract with Advonet. The advocacy team offer a free, independent and confidential service for people from diverse backgrounds, who need support to stand up for what they want in life, especially at times of major change. Working across a range of advocacy services, Age UK Leeds Advocates have a particular focus on Independent Mental Capacity Advocacy (IMCA), Care Act Advocacy and Community Advocacy that includes

- community care issues
- access to services, legal advice and benefits
- housing issues
- debt issues
- safeguarding issues

2,249 people were supported by the service overall (target 2,500) through a combination of telephone-based support and essential face to face visits in line with government Covid-19 guidance.

b) Information & Advice

The provision of Information and Advice is a core service; grants from Leeds City Council's Public Health Directorate and Age UK (via EON's Warm Home Discount Scheme) contribute to its funding as does the Later Life Goals project and the Home Plus service

- We offer free, impartial and confidential advice on a wide range of issues including money matters, benefits, social care, consumer issues and form completion. We help with checking older people's benefits entitlement, form completion and accepting evidence in support of claims.
- 2,925 enquiries were dealt with in the year through a combination of telephone-based support and essential face-to-face visits in line with government Covid-19 guidelines. The cumulative total annual amount claimed by older people as a result of our work advising on benefit matters exceeded £1 million in the year, reaching a total of £1,235,017.

c) Home Plus Service

This service commissioned by Leeds City Council is aimed at enabling and maintaining independent living through improving health at home, helping to prevent falls and cold-related health conditions. Care & Repair Leeds are the lead provider working in partnership with Groundworks NEWY (Green Doctors) and Age UK Leeds, who are contracted to provide an advice and information service as part of a holistic service.

This service was launched in October 2018, and in its second full year of operation it supported 4,440 people. The Age UK Leeds advice worker assisted 238 people in this period and was able to secure £184,963 in benefits on their behalf.

d) Later Life Goals

Later Life Goals is funded by Age UK and was launched in October 2018. The project aims to provide one-to-one holistic information advice and support to people who are generally of State Pension age or older. The programme specifically targets the needs of older people who are experiencing a significant life event. This could be a transition moment, such as retiring from work, which is all about making the most of the years ahead. The project was designed for face-to-face home-based support using the Later Life Goals toolkit, but work was carried out by telephone during Covid-19, with a view to recommending face-to-face advice work when safe to do so.

- Age UK Leeds I&A team supported 113 people (target 110).

e) Warm Home Discount Scheme

The Warm Home Discount Scheme Benefits Entitlement Check programme is managed by Age UK nationally and delivered by local Age UKs across the country. Targets are set and payments made based on the number of individual benefits sessions delivered.

- The 10th year of the scheme commenced in October 2020
- An initial target of 300 EON sessions were completed by March 2021.
- Additional targets were set and eventually 375 sessions were completed by end March 2021.

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3.5 Help at Home

Help at Home, launched in May 2019, is designed to provide a range of paid-for, cost-effective domestic and social support services, helping older people with everyday tasks in their own homes so they can stay independent for longer. The overall vision for the service is to provide high quality, person-centred support which is responsive to the needs and wishes of the older person.

Initially operating within a specific geographical area of Leeds to test the service model and to maximise cost efficiency, further growth and expansion of the service has been significantly impacted by the effects of the Covid-19.

Around a quarter of customers put their support on hold in March 2020 due to requirements for shielding or social distancing. The service initially recovered well from this setback as a result of careful and proactive management; pre-Covid numbers of customers and hours billed were being achieved by September 2020, with these levels more often than not exceeded in the remaining months of the financial year. However, further consistent growth of the service has been hampered by ongoing challenges related to Covid-19 including the impact of staff sickness and self-isolation, changing customer circumstances, and constraints on the type of services which can be offered safely during the pandemic. Help at Home has also experienced particular difficulties recruiting new staff to enable the service to expand.

Formal meetings to review Help at Home's performance were held regularly during the year. The service is expected to need financial subsidy from general reserves until 2023.

3.6 Impact of Covid-19

Impact of Covid-19 on Service achievements and performance

The ongoing impact of the Coronavirus epidemic on Age UK Leeds has been considerable and all-encompassing. Changes which were made early in the pandemic to provide support primarily over the phone and to suspend all direct engagement with people in the community continued to be the main operating model for many of our services during 2020/21 as a result of either national or local lockdown restrictions. By late summer 2020 we had made provision across all services for face-to-face support for any essential needs which could not be met remotely, however the number of clients seen in person by many services remained limited. Hospital to Home, Help at Home and latterly our Home Comfort team, who provide essential frontline services, continued to operate face-to-face adapting their practice to closely follow the government's latest PPE and social distancing guidelines. As detailed above some projects remained suspended or significantly delayed throughout the year.

The scaling back of operations by other health, care and voluntary organisations, combined with a general reluctance by members of the public to seek support during the pandemic, meant some of our services operated below target for the first half of the year. This underutilised capacity enabled a more proactive approach to providing wrap-around support within the community, with a particular focus on proactive welfare checks. This enabled access for older people to co-ordinated city-wide Covid-19 support, and increased resilience through companionship and wider wellbeing initiatives.

The regular changes to social distancing restrictions which saw measures temporarily eased only for further lockdowns to be reintroduced, prevented us from delivering some activities as planned. This was especially the case for new activities designed to support older people to recover from the effects of the first lockdown. A series of monthly Social events that we had planned in our Arch Cafe in Summer 2020, using funding from Age UK's Coronavirus Emergency Appeal Fund, had to be curtailed after two only successful events with around 30 attendees. Similarly, the learning from our Back on Track project to develop a toolkit to support conversations with older people about how to improve their health and wellbeing when lockdown ends has yet to be fully realised due to ongoing restrictions.

Like many other organisations and households across the country we have been directly affected by illness and loss as a result of the pandemic. The past year has seen several staff contract Covid-19, with most, thankfully, making a full and speedy recovery, although some have suffered from long Covid symptoms, and tragically one client and one former colleague both lost their lives to the disease.

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More positively, working from home, for those staff who have been able to do so, has afforded many the opportunity to achieve a better work life balance. Where business need allows we hope to retain more agile ways of working once restrictions are finally lifted. In some cases, remote delivery models have also had benefits to clients, enabling staff to speak more regularly and for longer with the people they support without needing to worry about travelling. Similarly, geographical constraints which have in the past hindered befriending matches between client and volunteer, or been a barrier to the formation of city-wide peer support groups, have been more easily overcome by new ways of working. Continuing to provide flexibility and choice, which benefits our clients by retaining adaptations alongside more traditional models of service delivery, will be a priority across all services when restrictions end.

We benefited from the national upsurge in volunteering during the pandemic, especially within our new Check and Chat service, and now hope to maintain and develop new volunteer-led projects to help improve older people's health and wellbeing and reduce social isolation. The pandemic also helped to bring into sharp relief some of the ongoing challenges faced by older people, inspiring us as an organisation to think carefully about how we will reach older people in those communities most in need, most digitally excluded, or most affected by the physical and psychological impact of living through the pandemic. All of this will influence the development of our new 3-year strategic plan.

Financial Impact of COVID-19

The Covid-19 outbreak and related restrictions became apparent just before the start of the financial year. Its impact was felt throughout the year, and is continuing into 2021/22.

The funders of our services were consulted about the changes that were necessary to the timing and operating model for services, and all agreed to our proposals. As a result, there were limited reductions in the funding available for existing services. In addition, Age UK was able to apply for additional funds on a one-off basis to assist work done by Leeds City Council and the NHS locally in supporting older people who were particularly affected by the emerging mental and physical stresses resulting from continuing government restrictions and lockdowns. More details of our work are detailed above, in the review of services.

Fundraising within the Covid-19 climate proved to be very difficult, with all our usual activities being severely curtailed. The public and local companies have been generous in their donations, however, and we also benefitted from a substantial donation from Age UK's national emergency Covid appeal.

It is with great sadness that we announced the closure of our Arch Cafe in December 2020. The Arch Cafe was a valued resource for older people in the heart of Leeds. It provided a friendly and caring environment for individuals and groups, along with a fine standard of affordable food and drinks aimed at appealing to older people. Before Covid, it had been struggling to attract sufficient customers to make a positive financial contribution to the charity, but the Trustees had agreed that a low-level of subsidy was appropriate, given the non-financial benefits that helped in our mission to support older people. Unfortunately, we were only able to open for about three months during the year, and despite the support of the government's furlough scheme, customer numbers were very much lower than before, and it was clear that the subsidy required to keep it open would be significantly increased going forward, with considerable uncertainty about when things would improve. We are discussing how best to use the space going forward.

Overall for the 2020/21 financial year, the charity has been greatly fortunate and not had to use its reserves to maintain its charitable activities, as Trustees had expected it would. The view moving forward into 2021/22 and beyond, however, is less certain. The focus of the country and city will be on recovery and trying to return to normality; the council will be subject to very great budgetary pressures; the local NHS will be focussed on clearing the backlog of cases that have had to be deferred. This is likely to affect our ability to raise unrestricted funds to support the running costs of the charity, and Trustees are expecting they will have to use reserves to cover some of those costs. The Trustees are satisfied that reserves are sufficient to do this, and they have designated a reserve to cover an estimate of how much this will be over the next two years. Further, the Trustees are satisfied that cashflow difficulties will be avoided, and that as part of the new Strategic Plan, a return to financial breakeven overall is achievable.

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3.7 Delivering Public Benefit

We have referred to the public benefit guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and in planning our future activities. The aims of Age UK Leeds are undertaken specifically to ensure the charitable objects meet the public benefit requirement and the Charities Act 2011.

The primary beneficiaries of our services are older people in the city of Leeds. The age at which people may access our services varies according to service requirements, typically led by requirements of funders or commissioners.

With the exception of Help at Home, all of our services, including those providing Information and Advice, are free of charge. They are offered to anyone who needs them, regardless of income or circumstances. Practicalities such as staff numbers and availability limit the number of people who can be helped, and where demand exceeds capacity, priorities are determined according to client need, making use of information, advice and signposting where appropriate.

3.8 Volunteers

Volunteers are at the heart of much of the work undertaken by Age UK Leeds. Volunteering not only makes an essential contribution towards supporting older people, it also helps cement community cohesion and create social capital and this has been especially evident during the COVID-19 pandemic. We saw average engagement of 66 volunteers a month across the year, peaking at 85 volunteers in December 2020 as a result of additional seasonal activities. Volunteers contributed over 5,000 hours to the organisation during the year, a significant increase on the 3,000 hours of the previous year.

Much of this increase was driven by volunteers responding to the needs of older people during the pandemic, with an increased volume of welfare and companionship support provided by volunteers both within our Befriending service and our newly established Check and Chat service this year. Our volunteers also have been actively involved in helping older people to become digitally included and in providing Information and Advice. In addition, volunteers have supported the organisation with fundraising, as members of the Older Peoples' Engagement Group and on our Board of Trustees.

Volunteer recruitment, selection and training are overseen by the Project Managers and administration, appropriate organisational policies are in place to support this. In-house and on-the-job training is provided by staff responsible for the relevant services, supplemented by additional training where necessary, much of which has been adapted to take place virtually in the past year.

3.8 Age UK Leeds Older People's Engagement Group

The purpose of the Older People's Engagement (OPE) Group is to represent the views and attitudes of older people who have contact with AUKL and to contribute to the development of existing and new services. We are continuing to develop and strengthen our OPE Group and the role of the volunteer client representatives who:

- Link to a service and/or a project within the service
- Develop a knowledge of the service and project(s) through:
 - ✓ Speaking to staff and volunteers
 - ✓ Talking with clients
 - ✓ Shadowing staff and volunteers
 - ✓ Reading project documentation e.g. funding application, project reports etc.
- Gather feedback on the service from other clients through various methods including:
 - ✓ Telephone calls
 - ✓ Face to face meetings
 - ✓ Client feedback forums
 - ✓ Surveys
- Feedback to the OPE Group on findings
- Develop a knowledge and links with other relevant organisations, services and projects external to AUKL

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

- Input on the proposed development of new services
 - ✓ Recruitment: support the recruitment of staff
 - ✓ Subgroups may be set up to give feedback on a specific issue issues identified by the Group, Trustee Board or Senior Management Team

3.9 Fundraising

Income raised through fundraising and general donations in the year was £69,184 (2020: £56,411). We are very grateful for the generous donations we have received from so many supporters, whether clients, members of the public or commercial sponsors.

Sadly, all of the events we had planned for the year had to be cancelled due to Covid restrictions. We were fortunate to receive donations from members of the public as well as considerable support from the AUK national fundraising campaign.

Our general approach is to raise funds ourselves and not to use third parties. We use techniques that are ethical, legal, that do not inconvenience the public, and that are not detrimental to our good name or standing in the local community. We do not use general solicitation techniques by telephone or door-to-door, and all fundraising activities undertaken follow the Fundraising Regulator's Code of Fundraising Practice. We have received no complaints about fundraising during the year.

3.10 Subsidiary Companies

Age UK Leeds Trading Limited (registered company number: 02025149) is a wholly owned dormant company. It was a trading subsidiary until it ceased operating in March 2018.

Age UK Leeds Enterprises Limited (registered company number: 07471080) is a wholly owned trading subsidiary, that has been to all intents and purposes dormant during the year. It's main activities of operating the Arch Cafe and hiring out meeting space were taken back into the charity at the start of the year. This was because the Directors were unable to be convinced that it would remain a profitable company in its own right, and so the Trustees of the charity agreed to take back the activities and re-focus them as a public service, with a limited subsidy from unrestricted funds generated elsewhere.

The financial transactions in the company were immaterial during the year, and the small profit made was donated to the charity. In previous years, the charity had made a loan to the company, of which about £96,000 was outstanding. The Trustees of the Charity recognised that the company had ceased to trade, and did not have the funds to repay the loan, although it could pay all its other creditors before being wound up. The Trustees therefore decided to write-off the loan through a formal deed of waiver.

4. Financial review

Review of the year

Net income for the year showed an overall surplus, and increase in total funds of £263,165 (2020: deficit of £17,322) on income of £1.6 million (2020: £1.4m). The majority of this surplus (£229,510) relates to restricted grants received in the latter part of the year for projects to be completed mainly in 2021/22. The remaining small surplus of £33,655 continues the trend of small surpluses or deficits each year, evening out over time.

Income during the year increased by £192k overall to £1,615k (2020: £1,423k):

- There was an increase of £318k in charitable activity income, as funding for projects running at the start of the year largely continued, and additional funding was agreed to expand services, particularly for local authority and NHS initiatives to support Covid-19 recovery in the city.
- Income from donations, legacies and general grants increased by £64k. £41k of this was an increase in donations, largely as a result of the national Age UK Covid-19 appeal. £16k was an increase in government business support grants, also related to Covid-19. £7k was legacies received (none in 2020).

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

- Our Arch Cafe opened for only a short period of the year between lockdowns, and we were unable to hire out meeting rooms for most of the year, resulting in a reduction in trading income of £150k.
- Investment income reduced by £4k due to lower interest rates, and there was fortunately no repeat of the £36k of Sundry income from 2020 that related to an insurance claim.

Expenditure during the year decreased by £87k to £1,353k (2020: £1,440k):

- Direct costs of delivering charitable activities rose by £72k from £919k to £991k, reflecting the increase in income. We were able to divert resources from raising funds to meet some of this extra requirement.
- Direct costs of raising funds reduced by £40k - resource was redirected to charitable activities.
- Trading direct costs reduced by £70k. This is much less than the reduction in Trading income, and mainly reflects the reduction in cost of goods sold whilst the Cafe was closed. The Cafe was closed for the foreseeable future at the end of December 2020, and all staff made redundant. Staff were furloughed for much of the year, and furlough grants appear in Non-Performance Grant income.
- Support costs decreased by £48k, mainly as a result of the on-off repairs in 2020 following last year's break-in not being repeated.

Principal Funding Sources

The principal funding sources of the Charity were :

| Source | % of total income | |
|--------------------|-------------------|------|
| | 2021 | 2020 |
| NHS | 40% | 31% |
| Leeds City Council | 30% | 24% |
| Big Lottery | 3% | 2% |
| Age UK | 13% | 18% |
| Legacies | 0% | 0% |
| Fundraising | 2% | 4% |
| Trading | 1% | 9% |
| Help at Home | 4% | 2% |
| Other sources | 7% | 10% |

Income from Age UK is a mixture of direct grants, and grants from third parties. All income is used to fund service provision for the support of older people as described in more detail above. Covid-19, the economic environment post-Covid, and uncertainty deriving from re-organisation within the NHS and funding of social care continue to make visibility of funding into the future unclear. In addition, Covid-19 has severely impacted the Charity's endeavours to increase the proportion of services that can be supported through self-generated sources of income – a situation that will probably take several years to recover from.

Reserves Policy

At the end of the year, the Charity held total funds of £2,002,878 (2020: £1,739,713). Of these, Restricted funds are £817,709 (2020: £588,199) and the purpose of these funds is explained in note 15 to the accounts.

The reserves policy is for funds to be designated to create sufficient operational reserves to meet the needs of the charity and ensure operational capabilities can be fully managed. Funds designated by the Trustees amount to £722,626 (2020: £616,426). Funds have been designated for the following purposes:

- £335,106 has been designated from the proceeds of legacies received. The intention is to spend these funds on charitable projects that meet the Charity's primary strategic aims over forthcoming years, preferably in association with matched funding from other funders.
- £79,520 has been designated to cover repairs to and cyclical maintenance of the Bradbury Building, the Grade II listed building owned by the Charity. The intention is to commit a maximum of £100,000 to this fund over time. An increase of £12k was made in the year from the surplus made.

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

- The Trustees, as a result of considering financial forecasts for the next four years, have decided to designate £100k to a Covid Recovery fund, recognising the fact that it is likely that deficits will be made in future years as a result of the effects the pandemic has had on the charity and particularly its ability to raise funds.
- £208,000 was designated as an Emergency Operating Reserve. An amount of this has been utilised to cover the year-end negative working capital position. The Trustees believe that the Charity should hold an EOR because:
 - it has no endowment funding and is entirely dependent for income upon sources of funding from year to year, which are inevitably subject to fluctuation;
 - it requires protection against, and the ability to continue operating in the event of catastrophic or lesser, but damaging events;
 - it requires working capital with which to operate.

The Charity has tangible fixed assets of £869,787, of which £562,003 is held within restricted funds. The remaining £307,784 is held within unrestricted funds that can only be realised by disposal of the assets. The Charity had no capital commitments at the end of the year.

After accounting for restricted and designated funds, and deducting unrestricted funds held as fixed assets, the Charity held free reserves at the end of the year of £154,759, a reduction of £61,705 from the 2020 figure of £216,464.

Going Concern

The Trustees have reviewed the appropriateness of the application of the going concern basis in the preparation of the financial statements. In doing so the Trustees have considered forecasts in detail for a period of 12 months, high-level projections for a further three years, uncertainties arising in the current economic environment, the lasting effects of the Covid pandemic, and the cash reserves of the organisation. Following this review the Trustees are of the view that the application of the going concern basis is appropriate and consequently this approach has been adopted in preparing the financial statements.

Investments

The Charity does not have any endowment funds, and surplus cash is currently held on interest-bearing deposit. An investment policy has been approved by the Trustee Board. Surplus cash will be held on deposit with the aim of protecting capital, whilst maximising interest within this constraint and the expected time at which the cash will be required. Protection from the statutory FSCS guarantee scheme will be maximised.

Plans for future periods

The Trustee Board reviewed and approved the Age UK Leeds Strategy 2018-2021 at the meeting held in January 2018. Subsequent Annual Plans have been approved and work has progressed to deliver in alignment with the high-level priorities and objectives contained in the 3-year strategic plan. As indicated earlier, the Trustee Board has agreed to extend the timescale for formulation of a new plan, which will cover the period 2022-2025.

The following are our high priority objectives for 2021-22, grouped under the major areas identified in the strategic plan:

Enabling Independence

- **SWIFT** – Extend Mental Health role and focus of the service, further enhance the role as the City-wide provider working with local neighbourhood network delivery partners and the Leeds City Council Adults and Health team, and work to secure funding for the service beyond March 2022
- **BASIL** - Participate and learn from the pilot, develop working relationship with research team from the University of York
- **Help at Home** – Extend the service across parts of the city not currently covered, make active, controlled and planned progress towards financial sustainability

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

- **Home Comfort** – Develop the partnership with Leeds Community Health Trust (LCHT) neighbourhood team night service – work with the LCHT leadership team to demonstrate value of the service and secure extended funding beyond pilot

Building Social Connections

- **Happy Days** – Ensure that the Age UK Leeds Befriending offer is fully integrated within the SWIFT service, promote and evidence effectiveness of the approach with a view to securing funding beyond October 2021
- **Check and Chat** – Assess the on-going need and model of service provided, revise with an explicit focus on recovery rather than support
- **Digital Offer** – Establish and promote the Digital Wellbeing Service – demonstrate benefits of the service provided and work towards securing funding beyond Autumn 2021

Building Resilience, supporting choice and control

- **Mental Health** (Dementia) – Maintenance Cognitive Stimulation Therapy (MCST) – working in partnership with LYPFT to deliver city-wide coordinated community support to people living with Dementia
- **COVID Recovery** – Dedicated SWIFT resources assigned to focus on Mental Health as part of recovery activity; review and revise Check & Chat to focus on recovery and engage with Leeds City Council (Active Leeds) as Falls/Postural stability programme is recommenced
- **Information and Advice** – Later Life Goals funding ends in October 2021 – immediate focus on securing additional funding to retain I&A capacity – range of options to be identified and explored, submit applications where appropriate options are forthcoming

Encouraging Positive Contributions

- **Ageing Well-Wellbeing Groups** – Review support provided to existing groups and new approach implemented; seek new funding opportunities that provide sustainability and explore options for growth/diversification
- **Older Peoples Engagement Group** (OPE) – Increase influence and participation in supporting development of services, look to increase and diversify membership
- **Leeds Oak Alliance** – re-establish active partnership and explore joint areas of activity

Promote health and wellbeing

- **Hospital to Home** – Review and evaluate (in partnership with commissioners) the operational design and impact of the service, demonstrate the on-going value provided by H2H with the aim to secure recurrent funding beyond March 2022
- **PROSPER** – Participate in the extended pilot, where possible integrate emerging learning into other services
- **Virtual Ward/Urgent Community Response** – Work with LCHT and other city-wide partners to develop the third sector offer as part of VW(F)

In addition, the Age UK Leeds Business Plan 2021/22 has identified a number of organisational development priorities that it intends to progress in this period. These planned activities are summarised as follows;

Processes and Procedures:

- **Measuring Success** – review approach to evaluation of services, identify and assess options to monitor quality of activity and outcomes achieved

Supporting Systems:

- **Review of Admin** – review the support functions provided within Age UK Leeds with a view to greater clarity of roles and better alignment with services
- **Leeds Care Record** – we aim to achieve accreditation to access the Leeds Care Record by late 2021, once accreditation is confirmed staff will be supported in its use (role based access)
- **Telephony review** – Assess a range of options to achieve greater flexibility and better value for money

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

Human Resources and Staff Development:

- Core Human Resources processes and procedures are to be reviewed and updated (e.g. Appraisal process)
- Review outcomes of Staff Survey (to be completed by the end of quarter two) and act on areas for change or improvement identified
- Develop and commence delivery of a management development programme – investing in the Operational Management Team to improve skills, confidence and capacity

5. Structure, governance and management

Constitution

Age UK Leeds is a company limited by guarantee and without a share capital, and a registered charity governed by its Memorandum and Articles of Association.

Members' individual liabilities are limited to £1.

Board of Trustees

The directors of the charitable company ("the charity") under the Companies Act 2006 are its Trustees for the purposes of charity law and through this report they are collectively referred to as the Trustees.

In accordance with the charity's Memorandum and Articles of Association, the Board of Trustees is comprised of at least five Trustees, each holding office for an initial period of two years, and up to two further periods of three years if re-appointed. All Trustees are Members. Trustees are appointed by a decision of the Board of Trustees.

The members of the Board of Trustees who held office during the year are set out on the Charity Information sheet, page 1 of this report.

The Board of Trustees met on six occasions during the year, each time virtually.

At the meeting of Trustees on 21 May 2020, Barry Seal resigned as Chair, and Trustees elected Keith Wakefield to succeed him. Barry Seal resigned as a Trustee on 7 August 2020. Roger Harington was appointed Trustee on 31 March 2021.

Recruitment and Training of Trustees

The Board conducted a Skills Audit in early 2018, and initiated a recruitment process to appoint additional Trustees. Following resignations by Trustees towards the end of 2018, three further Trustees were recruited, to bring the number of active Trustees at 9. As at the end of March 2021, there are eight Trustees. New Trustees are provided with a Trustee Handbook, and an induction programme is organised.

Related Parties

Age UK Leeds is an autonomous charity and company limited by guarantee. It is part of Age UK, the federation, and conforms to agreed national standards in organisation and service delivery. The Chief Executive attends regional and national meetings with other Age UKs, and other staff participate in regional and national meetings appropriate to their work.

Working in partnership with other agencies, especially from the statutory and voluntary sectors, is integral to the work of Age UK Leeds. Partnership and multi-agency working occurs at the level of funding agreements and contracts, service delivery, monitoring, user involvement, consultation, and campaigning. It includes work both with other agencies within Leeds, and with Age UKs in other areas. Staff members participate in local, regional and national forums and consultations appropriate to their work areas and the strategic positioning of Age UK Leeds.

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

Staff Responsibilities: Senior Management Team

| | |
|-----------------|--|
| Iain Anderson | Chief Executive |
| Hilary Brockway | Service Development Director (part-time, resigned in October 2020) |
| Lisa Burnett | Fundraising Director |
| Jessica Inglis | Operations Director |
| Russell Watson | Finance Director (part-time) |

Day-to-day management of the organisation is delegated to the Chief Executive. Along with the Senior Management Team (SMT), the Chief Executive ensures that suitable staff are recruited and resources drawn in to run the services and activities agreed by the Board through the annual work plan. The Senior Management Team ensures that grants, contracts and service level agreements are operated in accordance with agreed terms and conditions, and provides regular reports to the Board on all services and activities.

Pay Policy for Senior Staff

Age UK Leeds aims to pay salaries which are fair, competitive with the charity sector locally, and proportionate to the complexity of each role. In determining the right level of pay the charity does not look to compete with private or public sector salaries and ensures all staff are paid at or above the National Living Wage. During the year, the Charity increased all salaries in line with the NJC pay award.

The pay of the charity's chief executive was reviewed in 2018 and benchmarked with similar sized charities in Leeds and West Yorkshire.

Risk Assessment

The risk management strategy adopted in March 2012 was prepared in line with best practice guidelines issued by the Charity Commission. A copy of the strategy is included in the Trustee Handbook and discussed with new Trustees as part of the induction process. The Trustees carry out an annual risk assessment covering the major risks facing the organisation. The controls in place to mitigate the risks are detailed and monitored; and systems and procedures have been identified to manage the retained risks. The Risk Register is reviewed and endorsed by the Audit and Risk Committee.

The following higher-level risks have been highlighted and managed during the year:

- **Covid-19**
 - Risk to health and wellbeing of staff, volunteers and clients
 - Risk to operational viability of the charity
- **Governance:**
 - Risk in not maintaining appropriate skill-mix and commitment of Trustees
 - Loss of / inability to recruit key staff restricting our ability to maintain services
- **Regulatory and Compliance:**
 - Compliance with data protection and other regulations
- **External:**
 - Risk of losing profile and external stakeholder engagement
- **Financial:**
 - Risk of permanent impact on fundraising capability due to Covid-19
 - Impact of loss of funding on services provided and ongoing viability of charity
- **Operational**
 - Risks of contract termination and failure to secure new funding
 - Impact of high staff turnover

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2021

Statement of Directors'/Trustees' Responsibilities

United Kingdom company law requires the directors (namely the Trustees) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the group and the incoming resources and application of resources for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and of the group and which enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees who held office at the date of approval of this Trustees' Report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditors are unaware; and each Trustee has taken all the steps that he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Statement of Disclosure to our Auditors

In so far as the Trustees are aware:

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

Garbutt & Elliott Audit Limited were reappointed as auditor to the charitable company at the last AGM and have indicated their willingness to stand for reappointment.

The Directors report and Financial Statements have been prepared in accordance with the special provisions relating to the companies subject to the small companies regime which is part of the Companies Act 2006.

The Trustees, in their capacity as directors, hereby approve the Trustees' Annual Report which was approved by the Board on^{16/11/2021}..... and signed on it's behalf.

SR Watson

.....
Russell Watson
Company Secretary

Age UK Leeds

Independent Auditors Report to the Members and Trustees of Age UK Leeds

Opinion

We have audited the financial statements of Age UK Leeds (the "parent charity") and its subsidiaries (the "group") for the year ended 31 March 2021, which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Statement of Cash Flows, the Consolidated Statement of Cash Flows and the related Notes to the Financial Statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Age UK Leeds

Independent Auditors Report to the Members and Trustees of Age UK Leeds

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Age UK Leeds

Independent Auditors Report to the Members and Trustees of Age UK Leeds

Extent to which the audit was capable of identifying irregularities, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the trustees and other management, and from inspection of the charitable company's regulatory and legal correspondence. We discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies and charities legislation), pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising environmental, health and safety and employment legislation, safeguarding, and, in the current climate, Covid regulations. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charitable company to commit fraud. Our risk assessment procedures included: enquiry of trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period or that restricted income is incorrectly recognised as unrestricted income; and
- subjective accounting estimates.

These risks may arise due to a potential desire to present weaker results due to an incentive to obtain further funding.

As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Age UK Leeds

Independent Auditors Report to the Members and Trustees of Age UK Leeds

Use of Our Report

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Garbutt & Elliott Audit Limited

Laura Masheder

Senior Statutory Auditor

For and on behalf of Garbutt & Elliott Audit Limited

Chartered Accountants & Statutory Auditors

33 Park Place

Leeds

LS1 2RY

Date: 29/11/2021

Age UK Leeds

Consolidated Statement of Financial Activities for the Year Ended 31 March 2021 (Incorporating Consolidated Income and Expenditure Account)

| | Note | Unrestricted Funds | Restricted Funds | Total Funds 2021 | Total Funds 2020 |
|---|-------|-----------------------|---------------------|---------------------|---------------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations, legacies and non-performance grants | 2 | 182,023 | - | 182,023 | 118,188 |
| Charitable activities | 3 | 721,103 | 699,672 | 1,420,775 | 1,102,458 |
| Other trading activities | 4 | 11,211 | - | 11,211 | 161,390 |
| Investments | 5 | 1,513 | - | 1,513 | 5,915 |
| Sundry income | | - | - | - | 35,528 |
| Total income | | 915,850 | 699,672 | 1,615,522 | 1,423,479 |
| Expenditure on: | | | | | |
| Raising funds | 6 | 40,377 | - | 40,377 | 90,497 |
| Trading | 6 | 93,512 | - | 93,512 | 214,778 |
| Charitable activities | 6 | 743,560 | 475,962 | 1,219,522 | 1,134,830 |
| Total expenditure | 6 | 877,449 | 475,962 | 1,353,411 | 1,440,105 |
| Net income/(expenditure) before gains / (losses) | | 38,401 | 223,710 | 262,111 | (16,626) |
| Net gain / (loss) on investments | 11 | 1,054 | - | 1,054 | (696) |
| Net income / (expenditure) before transfers | | 39,455 | 223,710 | 263,165 | (17,322) |
| Transfers between funds | 15 | (5,800) | 5,800 | - | - |
| Net movement in funds | | 33,655 | 229,510 | 263,165 | (17,322) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | 15,16 | 1,151,514 | 588,199 | 1,739,713 | 1,757,035 |
| Total funds carried forward | 15,16 | 1,185,169 | 817,709 | 2,002,878 | 1,739,713 |

The results for the year all relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

A fully detailed Statement of Financial Activities for the year ended 31 March 2020 is shown on Note 22 to the financial statements.

Age UK Leeds

Consolidated & Charity Balance Sheets as at 31 March 2021

| | Note | Group 2021 £ | 2020 £ | Charity 2021 £ | 2020 £ |
|--|--------------|--------------------|-----------|----------------------|-----------|
| Fixed assets | | | | | |
| Tangible assets | 10 | 869,787 | 893,382 | 869,787 | 893,382 |
| Investments | 11 | 2,134 | 1,080 | 2,138 | 1,084 |
| | | 871,921 | 894,462 | 871,925 | 894,466 |
| Current assets | | | | | |
| Stocks | 12 | - | 641 | - | 641 |
| Debtors | 13 | 135,820 | 353,230 | 135,820 | 367,497 |
| Cash at bank and in hand | | 1,136,895 | 785,466 | 1,136,895 | 759,538 |
| | | 1,272,715 | 1,139,337 | 1,272,715 | 1,127,676 |
| Creditors: amounts falling due within one year | 14 | (141,758) | (294,086) | (141,758) | (288,054) |
| Net current assets | | 1,130,957 | 845,251 | 1,130,957 | 839,622 |
| Net assets | | 2,002,878 | 1,739,713 | 2,002,882 | 1,734,088 |
| Funds: | | | | | |
| Unrestricted funds | | 1,185,169 | 1,151,514 | 1,185,173 | 1,145,889 |
| Restricted funds | | 817,709 | 588,199 | 817,709 | 588,199 |
| Total Funds | 15,16 | 2,002,878 | 1,739,713 | 2,002,882 | 1,734,088 |

The Financial Statements have been prepared in accordance with the special provisions relating to the companies subject to the small companies regime which is part of the Companies Act 2006.

23/11/2021

They were approved by the Board of Trustees on and signed on its behalf by:

K Wakefield

Keith Wakefield
Chair of Trustees

The notes on pages 26 to 39 form part of these Financial Statements

Company number: 01236909

Age UK Leeds

Consolidated Statement of Cash Flow for the Year Ended 31 March 2021

| | Notes | 2021 £ | 2020 £ |
|--|-----------|------------------|-----------------|
| Net cash provided by/(used in) operating activities | 17 | 353,996 | (63,261) |
| Cash Flows from investing activities: | | | |
| Investment income received | | 1,513 | 5,915 |
| Purchase of property plant and equipment | | (4,080) | (5,694) |
| Net cash (used in)/provided by investing activities | | (2,567) | 221 |
| Change in cash and cash equivalents in the year | | 351,429 | (63,040) |
| Cash and cash equivalents at the beginning of the year | | 785,466 | 848,506 |
| Cash and cash equivalents at the end of the year | | 1,136,895 | 785,466 |

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

1. Accounting Policies

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

Charitable Company Information

The Charitable Company is a private company limited by guarantee, which is incorporated and registered in England and Wales, under company registration 01236909 and registered as a charity with the Charity Commission of England & Wales under charity registration 504899.

The registered office is, Bradbury Building, Mark Lane, Leeds, LS2 8JA.

Basis of Accounting

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 Republic of Ireland (FRS102) and the Companies Act 2006 and Charities Act 2011.

Age UK Leeds meets the definition of a public benefit entity under FRS 102.

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

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

On the grounds that the charitable company's results are consolidated into the charitable company's group financial statements the charitable company has taken advantage of certain exemptions conferred by section 1.11 of FRS102 as follows:

- Exemption from presenting a charitable company statement of cash flows as a primary statement to the financial statements.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries Age UK Leeds Trading Limited and Age UK Leeds Enterprises Limited on a line by line basis. The summarised profit and loss account for the subsidiaries are shown in note 9. A separate Statement of Financial Activities, including the income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions offered by section 408 of the Companies Act 2006. The gross income of the charity was £1,615,447 and the net expenditure was £1,352,282 (after a gain on investments of £1,054).

Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and not less than one year from the date of approval. The Trustees are constantly monitoring the financial position of the charity and the ongoing uncertain situation in respect of COVID-19. The charity has no borrowings and receives substantial funding from government grants and contracts, of which significant amounts have already been secured for the 2021/22 financial year, as such the pandemic is not expected to give rise to a material fluctuation in the funds of the charity, however this is being constantly monitored.

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

Fund accounting

Unrestricted Funds

Designated funds are amounts which have been put aside at the discretion of the Trustees for specific projects within the company's charitable objectives.

Undesignated general funds represent funds, which are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted Funds

Restricted funds represent grants, donations and legacies received which may only be applied for the purposes specified by the donor.

Transfer between funds

All income and expenditure is initially included in the Statement of Financial Activities. The deficit arising in the year on restricted funds is met by a transfer from unrestricted funds.

Transfers are made to and from designated funds in amounts determined by the Board of Trustees, to provide funding allocations for specifically identified projects, activities or events within the unrestricted fund.

Income

All the income is recognised in the Statement of Financial Activities ("SOFA") when the conditions for the receipt have been met and there is reasonable assurance of receipt. Where a claim for repayment of income tax has or will be made, such income is grossed up for the tax recoverable.

The following accounting policies are applied to income:

Government and other grants

Grants are recognised in the SOFA when the conditions for receipt have been complied with.

Investment Income

Investment income is accounted for when receivable.

Legacies

Pecuniary and residuary legacies are recognised when received or if, before receipt, there is sufficient evidence of entitlement to the legacy, receipt is probable and can be measured with sufficient reliability.

Expenditure

Liabilities are recognised in the SOFA when due under the accruals concept and are allocated between restricted and unrestricted funds as appropriate.

Allocation of Costs

The Charity's operating costs include staff costs, rent and other related costs. Such costs are allocated between other charitable expenditure, fundraising and publicity and governance costs. Staff and administrative overheads are allocated to the salary costs of staff working directly in the relevant departments, and property costs are allocated according to the space used by each activity.

Operating Leases

Rental costs under operating leases are charged to the SOFA in equal amounts over the periods of the leases.

Stock

Stock is valued at the lower of cost or net realisable value.

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

Pension Costs

The group operates a defined contribution pension scheme, the assets of which are held separately from those of the group in an independently administered fund. Contributions payable for the year are charged in the profit and loss account.

Tangible fixed assets

Only assets with an individual (or total project) value of £1,000 are capitalised. Assets of a value less than £1,000 are included within the SOFA as expenditure.

Tangible fixed assets are stated at cost, less depreciation, with depreciation rates as follows:

| | |
|-------------------------|-----------------------|
| Freehold buildings | 2% straight line |
| Fixtures and Fittings | 15% straight line |
| IT and Office Equipment | 25% straight line |
| Café Furniture | 15%/25% straight line |

Freehold land is not depreciated.

Investments

Investments (other than investments in subsidiaries) are stated at market value. Unrealised and realised gains or losses on revaluation arising during the year are reflected in the SOFA.

The listed investments, see note 11, are held to generate returns and gains for the group and accordingly is designated as fair value through profit and loss ("FVTPL"). Under this designation the investments are revalued at each period end to its fair value, as determined by reference to quoted market prices, with any gains or losses going through the statement of financial activity.

Investments in subsidiaries are stated at historic cost and the Trustees review the carrying value annually for indications of impairment.

Financial instruments

The group has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

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

Financial assets 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, loans 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.

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

Financial liabilities are only derecognised when, and only when, the Charity's obligations are discharged, cancelled or they expire.

Creditors and provisions

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.

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.

After review the Trustees consider that there are no critical estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements.

2. Donations, legacies and non-performance grants

| | 2021 £ | 2020 £ |
|---|----------------|----------------|
| General donations | 68,168 | 27,261 |
| Legacies | 7,259 | - |
| Non Performance Grants: | | |
| Leeds City Council – general | 38,199 | 32,099 |
| Age UK | 33,828 | 33,828 |
| Covid 19 retail grant | - | 25,000 |
| Coronavirus Job Retention Scheme grants | 34,569 | - |
| | <u>182,023</u> | <u>118,188</u> |

In the current and previous year, no income was included within restricted income.

The Charity also benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

3. Charitable Activities

| | Unrestricted £ | Restricted £ | 2021 £ | Unrestricted £ | Restricted £ | 2020 £ |
|---|-------------------|-----------------|------------------|-------------------|-----------------|------------------|
| Service Contracts: | | | | | | |
| Hospital to Home | 405,362 | 230,670 | 630,032 | 385,881 | 100,943 | 486,824 |
| Independence at Home | 86,829 | 309,226 | 396,055 | 111,479 | 170,802 | 282,281 |
| Ageing Well | 149,185 | 95,651 | 244,836 | 112,757 | 111,465 | 224,222 |
| Advocacy, Information and Advice Team | 10,300 | 64,125 | 74,425 | 10,800 | 67,650 | 78,450 |
| Fee Income: | | | | | | |
| Contributions/fees from activity classes | 69,427 | - | 69,427 | 30,681 | - | 30,681 |
| | <u>721,103</u> | <u>699,672</u> | <u>1,420,775</u> | <u>651,598</u> | <u>450,860</u> | <u>1,102,458</u> |

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

4. Other Trading Activities

| | 2021 £ | 2020 £ |
|--------------------------|-----------|-----------|
| Fundraising | 1,016 | 29,150 |
| Café sales and Catering | 10,109 | - |
| Age UK Leeds Enterprises | 86 | 132,240 |
| | 11,211 | 161,390 |

5. Investment Income

| | 2021 £ | 2020 £ |
|---------------|-----------|-----------|
| Bank interest | 1,513 | 5,835 |
| Dividends | - | 80 |
| | 1,513 | 5,915 |

6. Expenditure

| For the year ended 31 March 2021 | Raising funds £ | Trading £ | Charitable activities £ | 2021 £ |
|-------------------------------------|-----------------------|----------------|-------------------------------|------------------|
| Directly attributable costs: | | | | |
| Staff costs | 31,639 | 59,690 | 892,981 | 984,310 |
| Staff related costs | 589 | 13,045 | 57,398 | 71,032 |
| Other direct costs | 50 | 5,501 | 40,609 | 46,160 |
| | 32,278 | 78,236 | 990,988 | 1,101,502 |
| Support costs: | | | | |
| Staff costs | 4,599 | 8,676 | 129,795 | 143,070 |
| Staff related costs | 171 | 323 | 4,826 | 5,320 |
| Property costs | 1,098 | 2,071 | 30,981 | 34,150 |
| Office and administration costs | 644 | 1,214 | 18,160 | 20,018 |
| Legal and professional | 289 | 545 | 8,154 | 8,988 |
| Irrecoverable VAT | 408 | 769 | 11,511 | 12,688 |
| Depreciation | 890 | 1,678 | 25,107 | 27,675 |
| | 8,099 | 15,276 | 228,534 | 251,909 |
| Total costs | 40,377 | 93,512 | 1,219,522 | 1,353,411 |
| | | | | |
| For the year ended 31 March 2020 | Raising funds £ | Trading £ | Charitable activities £ | 2020 £ |
| Directly attributable costs: | | | | |
| Staff costs | 64,454 | 93,899 | 770,736 | 929,089 |
| Staff related costs | 718 | 96 | 50,293 | 51,107 |
| Other direct costs | 7,263 | 54,401 | 97,891 | 159,555 |
| Depreciation | - | 336 | - | 336 |
| | 72,435 | 148,732 | 918,920 | 1,140,087 |
| Support costs: | | | | |
| Staff costs | 9,436 | 13,745 | 112,827 | 136,008 |
| Staff related costs | 669 | 975 | 8,006 | 9,650 |
| Property costs | 3,910 | 35,847 | 46,753 | 86,510 |
| Office and administration costs | 1,338 | 1,949 | 15,930 | 19,217 |
| Legal and professional | 486 | 709 | 5,816 | 7,011 |
| Irrecoverable VAT | 980 | 1,427 | 11,717 | 14,124 |
| Depreciation | 1,243 | 11,394 | 14,861 | 27,498 |
| | 18,062 | 66,046 | 215,910 | 300,018 |
| Total costs | 90,497 | 214,778 | 1,134,830 | 1,440,105 |

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

7. Operating surplus

| Operating surplus/(deficit) is stated after charging | 2021 | 2020 |
|---|-------------|-------------|
| | £ | £ |
| Audit fees | 4,000 | 4,000 |
| Non-Audit fees - accountancy | 1,900 | 1,880 |
| Depreciation | 27,675 | 27,833 |

8. Information on Officers and Employees

| Staff costs | 2021 | 2020 |
|-----------------------|------------------|------------------|
| | £ | £ |
| Salaries | 1,019,546 | 964,898 |
| Social security costs | 67,564 | 67,623 |
| Other pension costs | 27,900 | 25,936 |
| Redundancy costs | 12,370 | 4,319 |
| | 1,127,380 | 1,062,776 |

The average monthly head count was 60 staff (2020: 59).

There were no employees (2020: no employees) whose total employee benefits (excluding employer pension costs) exceeded £60,000.

The key management personnel of the Charity (and group), comprise the Trustees, Chief executive, Service Development Director, Fundraising Director, Finance Director and Operations Director. Their total employee benefits were £186,629 (2020: £182,079).

9. Subsidiary Performance

| Profit and Loss Account | Age UK Leeds Trading | | Age UK Leeds Enterprises | |
|--|-----------------------------|-------------|---------------------------------|-------------|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Turnover | - | - | 86 | 140,336 |
| Grant support - Retail and Leisure Grant | - | - | - | 25,000 |
| Cost of sales | - | - | - | (123,584) |
| Admin expenses | - | - | (92) | (34,509) |
| Intercompany loan write off | - | - | 90,372 | - |
| Interest receivable | - | - | 6 | 289 |
| Interest payable | - | - | - | (1,448) |
| Profit for year | - | - | 90,372 | 6,084 |
| Balance sheet | | | | |
| Current assets | 2 | 2 | - | 53,880 |
| Creditors | - | - | - | (144,252) |
| Total net assets/(liabilities) | 2 | 2 | - | (90,372) |
| Called up share capital | 2 | 2 | 70,002 | 70,002 |
| Retained Earnings | - | - | (70,002) | (160,374) |
| Total net equity | 2 | 2 | - | (90,372) |

As at 31 March 2020 Age UK Leeds Enterprises Limited ceased to trade due to the competitive environment in which the café operated it was considered that the future prospects of the operations were poor and trade was unlikely to return to profitability.

This decision was consolidated by closure of the café activity due to the COVID-19 pandemic and the ongoing trading restrictions brought about by the pandemic.

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

10. Tangible Fixed Assets (charity and group)

| | Land & buildings | Fixtures & fittings | Charity Total | Enterprises Fixtures & fittings | Group Total |
|-------------------------------------|------------------|---------------------|---------------|---------------------------------|-------------|
| | £ | £ | £ | £ | £ |
| Cost: | | | | | |
| At 1 April 2020 | 1,114,737 | 91,932 | 1,206,669 | 7,194 | 1,213,863 |
| Additions | - | 4,080 | 4,080 | - | 4,080 |
| Disposal | - | - | - | (7,194) | (7,194) |
| At 31 March 2021 | 1,114,737 | 96,012 | 1,210,749 | - | 1,210,749 |
| Depreciation: | | | | | |
| At 1 April 2020 | 235,860 | 77,427 | 313,287 | 7,194 | 320,481 |
| Charge for the year | 20,293 | 7,382 | 27,675 | - | 27,675 |
| Depreciation eliminated on disposal | - | - | - | (7,194) | (7,194) |
| At 31 March 2021 | 256,153 | 84,809 | 340,962 | - | 340,962 |
| Net book value at 31 March 2021 | 858,584 | 11,203 | 869,787 | - | 869,787 |
| Net book value at 31 March 2020 | 878,877 | 14,505 | 893,382 | - | 893,382 |

11. Investments

| | Group | | Charity | |
|--|-------|-------|---------|-------|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Listed investments | | | | |
| Market value as at 1 April | 1,080 | 1,776 | 1,080 | 1,776 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| Net investment gains/(losses) | 1,054 | (696) | 1,054 | (696) |
| At 31 March 2021 | 2,134 | 1,080 | 2,134 | 1,080 |
| Investments in subsidiaries | | | | |
| Cost as at 1 April | - | - | 4 | 4 |
| Impairment | - | - | - | - |
| At 31 March 2021 | - | - | 4 | 4 |
| UK quoted investments | 2,134 | 1,080 | 2,134 | 1,080 |
| UK unlisted investments - subsidiaries | - | - | 4 | 4 |
| | 2,134 | 1,080 | 2,138 | 1,084 |
| Historic cost of investments | - | - | 4 | 4 |

On 31 March 2020 Age UK Leeds Enterprises Limited ceased trading.

On 31 March 2018 Age UK Leeds Trading Limited ceased trading.

Fixed Asset Investments – Unlisted shares in subsidiary undertakings

| Company | Holding | Activity |
|----------------------------------|---------|----------|
| Age UK Leeds Trading Limited | 100% | Dormant |
| Age UK Leeds Enterprises Limited | 100% | Dormant |

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

11. Investments (continued)

The results of the above trading subsidiaries, registered in England and Wales, can be found in note 9 to the financial statements.

12. Stocks

| | Group | | Charity | |
|--------|-------|------|---------|------|
| | 2021 | 2020 | 2021 | 2020 |
| Stocks | - | 641 | - | 641 |

13. Debtors

| | Group | | Charity | |
|---|-----------|-----------|-----------|-----------|
| | 2021 £ | 2020 £ | 2021 £ | 2020 £ |
| Trade debtors | 87,857 | 236,295 | 87,857 | 233,469 |
| Amounts owed by subsidiary undertakings | - | - | - | 42,220 |
| Prepayments | 12,653 | 16,217 | 12,653 | 16,217 |
| Accrued income | 35,310 | 100,591 | 35,310 | 75,591 |
| Other debtors | - | 127 | - | - |
| | 135,820 | 353,230 | 135,820 | 367,497 |

Amounts owed by subsidiary undertakings previously included a balance of £96,000 owed by Age UK Leeds Enterprises Limited to Age UK Leeds and interest was charged at 1.5% on the principal amount. In the previous year a provision of £96,000 was made against this loan as the company ceased to trade. During the year the remaining balance was partly repaid and partly waived during the year ended 31 March 2021, and £nil remains due at the year end.

14. Creditors: Amounts Falling Due Within One Year

| | Group | | Charity | |
|---------------------------------|-----------|-----------|-----------|-----------|
| | 2021 £ | 2020 £ | 2021 £ | 2020 £ |
| Trade creditors | 36,255 | 67,479 | 36,255 | 65,251 |
| Deferred income | 14,180 | 135,145 | 14,180 | 135,145 |
| Accruals | 50,975 | 61,667 | 50,975 | 59,800 |
| Social security and other taxes | 40,348 | 29,795 | 40,348 | 27,858 |
| | 141,758 | 294,086 | 141,758 | 288,054 |

Deferred income comprises grants and other payments received in advance for charitable activities supporting older people due to be delivered in the following year.

| | Group and Charity | |
|---|-------------------|-----------|
| | 2021 £ | 2020 £ |
| Deferred income: | | |
| Balance brought forward | 135,145 | 3,216 |
| Released to income from charitable activities | (135,145) | (3,216) |
| Amount deferred in the year | 14,180 | 135,145 |
| Balance carried forward | 14,180 | 135,145 |

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

15. Movement in funds

For the year ended 31 March 2021

| | At 1 April 2020 £ | Income £ | Expenditure £ | Transfers and other gains/(losses) £ | At 31 March 2021 £ |
|--|-------------------------|-------------|------------------|---|--------------------------|
| Restricted funds: | | | | | |
| Big Lottery - Time to Shine | - | 1,319 | (7,119) | 5,800 | - |
| Big Lottery - Building Connections | 10,102 | 52,855 | (31,626) | - | 31,331 |
| AUK - Big Lottery - One Digital | - | 7,948 | (7,948) | - | - |
| AUK - Later Life Goals | - | 21,000 | (21,000) | - | - |
| AUK - NHSE Covid Winter pressures support | - | 32,415 | (24,990) | - | 7,425 |
| Information & Advice - Specific grant | - | 23,250 | (23,250) | - | - |
| Care & Repair - Home Plus | - | 19,875 | (19,875) | - | - |
| Leeds City Council - SWIFT grant scheme | - | 120,145 | (120,145) | - | - |
| Leeds City Council - iBCF - Hospital to Home extension | - | 32,612 | (32,612) | - | - |
| Leeds City Council - iBCF - Independence at Home extension | - | 96,758 | (96,758) | - | - |
| Leeds City Council - iBCF - Leeds Oak Alliance | - | 55,611 | (20,409) | - | 35,202 |
| Leeds City Council - Hospital Discharge emergency food | - | 25,000 | (4,150) | - | 20,850 |
| Leeds City Council - Covid-19 Mental Health support | - | 54,468 | - | - | 54,468 |
| NHS Leeds CCG - Home Comfort | - | 117,447 | (21,707) | - | 95,740 |
| Bradford Teaching Hospitals NHSFT - Personalised Care Planning | - | 17,469 | (17,469) | - | - |
| Armed Forces Covenant Fund Trust - Joining Forces | - | 19,500 | (14,130) | - | 5,370 |
| Age UK Leeds Centre | 119,500 | - | (1,916) | - | 117,584 |
| Bradbury Building 2012 | 455,258 | - | (10,839) | - | 444,419 |
| Funds under £4,000 each | 3,339 | 2,000 | (19) | - | 5,320 |
| | 588,199 | 699,672 | (475,962) | 5,800 | 817,709 |
| Unrestricted funds: | | | | | |
| General funds | 535,088 | 915,850 | (877,449) | (110,946) | 462,543 |
| Designated funds: | | | | | |
| Bradbury Building Maintenance | 67,520 | - | - | 12,000 | 79,520 |
| Legacy funds | 340,906 | - | - | (5,800) | 335,106 |
| Pandemic Recovery fund | - | - | - | 100,000 | 100,000 |
| Emergency Operating Reserve | 208,000 | - | - | - | 208,000 |
| | 1,151,514 | 915,850 | (877,449) | (4,746) | 1,185,169 |
| Total Funds | 1,739,713 | 1,615,522 | (1,353,411) | 1,054 | 2,002,878 |

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

For the year ended 31 March 2020

| | At 1 April 2019 £ | Income £ | Expenditure £ | Transfers and other gains/(losses) £ | At 31 March 2020 £ |
|--|-------------------------|-------------|------------------|---|--------------------------|
| Restricted funds: | | | | | |
| Big Lottery - Time to Shine | - | 1,180 | (1,180) | - | - |
| Big Lottery - Building Connections | - | 20,560 | (10,458) | - | 10,102 |
| AUK - Big Lottery - One Digital | - | 43,750 | (43,750) | - | - |
| AUK - Later Life Goals | - | 21,000 | (21,000) | - | - |
| AUK - Dementia MCST | 2,167 | 1,400 | (3,567) | - | - |
| Information & Advice - Specific grant | 79 | 26,474 | (26,553) | - | - |
| Care & Repair - Home Plus | - | 20,175 | (20,175) | - | - |
| Leeds Community Foundation - Ideas that Change Lives | 1,091 | - | (1,091) | - | - |
| Leeds City Council - SWIFT grant scheme | - | 121,000 | (121,000) | - | - |
| Leeds City Council - IBCF - Hospital to Home extension | - | 20,388 | (20,388) | - | - |
| Leeds City Council - IBCF - Independence at Home extension | - | 29,242 | (29,242) | - | - |
| Leeds City Council - IBCF - Leeds Oak Alliance | - | 80,555 | (80,555) | - | - |
| Bradford Teaching Hospitals NHSFT - Personalised Care Planning | - | 65,083 | (65,083) | - | - |
| Age UK Leeds Centre | 121,416 | - | (1,916) | - | 119,500 |
| Bradbury Building 2012 | 466,097 | - | (10,839) | - | 455,258 |
| Funds under £4,000 each | 3,339 | 53 | (53) | - | 3,339 |
| | 594,189 | 450,860 | (456,850) | - | 588,199 |
| Unrestricted funds: | | | | | |
| General funds | 509,326 | 972,619 | (946,161) | (696) | 535,088 |
| Designated funds: | | | | | |
| Bradbury Building Maintenance | 67,520 | - | - | - | 67,520 |
| Legacy funds | 350,000 | - | (9,094) | - | 340,906 |
| Help at Home | 28,000 | - | (28,000) | - | - |
| Emergency Operating Reserve | 208,000 | - | - | - | 208,000 |
| | 1,162,846 | 972,619 | (983,255) | (696) | 1,151,514 |
| Total Funds | 1,757,035 | 1,423,479 | (1,440,105) | (696) | 1,739,713 |

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

Restricted Funds:

Big Lottery - Time to Shine

Monies received from the Big Lottery funding the activities of Supporting Wellbeing, Sage and Digital Angels projects described in the Trustee report.

Big Lottery – Building Connections

Monies received from the Big Lottery funding the activities of the Building Connections project.

Big Lottery – One Digital

Funding via Age UK from the Big Lottery for the One Digital project described in the Trustee report.

Age UK – Later Life Goals

Funding via Age UK from the Masonic Charitable Foundation for the Later Life Goals project described in the Trustee report.

Age UK – NHSE Covid Winter pressures support

Funding from Age UK as part of Phase 3 of its Dementia Maintenance Cognitive Stimulation Therapy (MCST) programme.

Care and Repair – Home Plus

Funding via Care and Repair Leeds from Leeds City Council for the Home Plus project described in the Trustee report.

Leeds City Council - SWIFT grant scheme

The scheme is to provide a city-wide service to support older people who are living with frailty and with complex issues, who are often socially isolated, to improve their wellbeing and independence.

Leeds City Council - iBCF - Hospital to Home extension

This project is to develop additional Hospital to Home capacity to strengthen short-term follow up in the community in order to increase independence for older people after leaving hospital.

Leeds City Council - iBCF - Independence at Home extension

Funding additional to the SWIFT funding, to enable extension of the SWIFT service to include befriending work and to develop a 7 day service.

Leeds City Council - iBCF - Leeds Oak Alliance

A partnership between five city-wide care providers in Leeds supporting older people, to respond to the new, evolving strategy for people living with frailty and at the end of life.

Leeds City Council – Hospital Discharge emergency food

Provision of emergency food on hospital discharge as an early intervention to reduce negative impacts on wellbeing, and reduce potential for readmission.

Leeds City Council – COVID-19 Mental Health support

To provide tailored mental health support to older people delivered through the SWIFT service. Delivery of other activities to support community recovery, vaccine uptake, and Covid transmission reduction.

NHS Leeds CCG – Home Comfort

A trial service to extend the operating hours of the Hospital to Home service up to 10pm, and to provide practical and emotional support to older people. The aim of the service is to reduce the risk of avoidable admissions to hospital and to provide 'holistic' multi-disciplinary support incorporating both clinical and non-clinical interventions.

Armed Forces Covenant Fund Trust - Joining Forces

Supporting older Veterans who are isolated and/or struggling to access support during the COVID-19 pandemic.

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

Bradford Teaching Hospitals NHSFT - Personalised Care Planning

Funding for Age UK Leeds to participate and provide service to support the implementation of the Bradford Teaching Hospitals project on personalised care planning to improve quality of life for older people with frailty.

Information & Advice - Specific grants

Grants were received from Age UK to develop the service, from E.ON (via Age UK) to improve the take-up of benefits and from the Department of Energy and Climate Change to reduce fuel poverty.

Age UK Leeds Centre

This is a capital fund against which depreciation of the Bradbury Building, prior to its refurbishment in 2012, is charged.

Bradbury Building 2012

This is a capital fund against which depreciation of the redevelopment and refurbishment of the Bradbury Building, undertaken principally in 2012, is charged.

The fund was established mainly by grants from a number of trusts including:

Bradbury Trust (£300,000); The Henry Smith Charity (£75,000); the Clothworkers' Foundation (£30,000); Jimbo's Fund (£30,000); Charles Hayward Foundation (£25,000); Garfield Weston Foundation (£25,000); Beatrice Laing Trust (£20,000); Charles and Elsie Sykes Trust (£12,500); Sir George Martin Trust (£5,000); N&P Hartley Memorial Trust (£3,500); Wades Charity (3,000).

The Trustees are grateful for all the contributions that enabled the refurbishment to be completed.

Designated Funds:

Bradbury Building cyclical maintenance

To enable a programme of redecoration.

Bradbury Building sinking fund

This fund is to ensure the upkeep of the charity's major capital asset and recognises the maintenance needs of an historic listed building.

Bradbury Building maintenance fund

The Bradbury Building cyclical maintenance and sinking funds have been combined into a single fund for the upkeep and maintenance of the Bradbury building in Leeds.

Legacy

The intention is to spend these funds on charitable projects that meet the Charity's primary strategic aims over the next three years. It is also intended to seek matched funding from external sources to leverage the maximum value.

Pandemic Recovery Fund

Funding designated to mitigating the operational risks arising from the COVID-19 pandemic, as described in the Trustee report.

Emergency Operating Reserve

Emergency funds to ensure the continued operation of the Charity's charitable projects if it is affected by an adverse event or suffers an unexpected withdrawal of funding; and to provide working capital for its continuing operations.

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

16. Analysis of Net Assets Between Funds

For the year ended 31 March 2021

| | Tangible Fixed Assets £ | Investments £ | Net Current Assets £ | Total £ |
|----------------------------|----------------------------------|------------------|-------------------------------|------------|
| Unrestricted general funds | 307,784 | 2,134 | 152,625 | 462,543 |
| Designated funds | - | - | 722,626 | 722,626 |
| Restricted funds | 562,003 | - | 255,706 | 817,709 |
| | 869,787 | 2,134 | 1,130,957 | 2,002,878 |

For the year ended 31 March 2020

| | Tangible Fixed Assets £ | Investments £ | Net Current Assets £ | Total £ |
|---------------------------------|----------------------------------|------------------|-------------------------------|------------|
| Unrestricted undesignated funds | 318,624 | 1,080 | 215,384 | 535,088 |
| Designated funds | - | - | 616,426 | 616,426 |
| Restricted funds | 574,758 | - | 13,441 | 588,199 |
| | 893,382 | 1,080 | 845,251 | 1,739,713 |

17. Reconciliation of Cash Flows from Operating Activities

| | 2021 £ | 2020 £ |
|--|----------------|-----------------|
| Net income for the year | 263,165 | (17,322) |
| Adjustments for: | | |
| Depreciation | 27,675 | 27,833 |
| (Gain)/Loss on investments | (1,054) | 696 |
| Investment income | (1,513) | (5,915) |
| Decrease in stock | 641 | 1,396 |
| Decrease/(Increase) in debtors | 217,410 | (282,138) |
| (Decrease)/Increase in creditors | (152,328) | 212,189 |
| Net cash provided by/(used in) operating activities | 353,996 | (63,261) |

The charitable group had no debt in either the current or previous year.

18. Contingent Liabilities

The National Lottery Charities Board capital grant of £111,259 received in 2000 towards the cost of an extension to the Age UK Leeds (St John's) Centre (now the Bradbury Building) is repayable, potentially, in full or part if the charity ceases to operate or is wound up. This condition expires in 2081/2082.

19. Trustees' Remuneration and Expenses

No remuneration is paid to Trustees.

During the year no Trustee claimed out of pocket expenses (2020 - £521 paid to one Trustee for charity related travel costs).

Age UK Leeds

Notes to the Financial Statements for the Year Ended 31 March 2021

20. Related Party Transactions

Age UK Leeds Enterprises Limited (wholly owned subsidiary)

During the year Age UK Leeds Enterprises Limited charged catering to the charity of £nil (2020 - £5,020), and charged room hire services of £nil (2020 - £2,024). All services are charged at an arms length basis. The charity recharged the subsidiary for use of its premises, employees and support costs totalling £nil (2020 - £101,874). At the balance sheet date there was a trading balance of £nil (2020 - £42,220) owed from the subsidiary to the charity.

The Charity has an unsecured working capital loan in place with the subsidiary for £nil (2020 - £96,000) at the year end, on which interest is charged at 1.5%. As disclosed in note 9 the subsidiary ceased to trade as at 31 March 2020 and accordingly a provision of £96,000 was recognised in the charity against this balance as at 31 March 2020. The balance was partly repaid and partly waived during the year ended 31 March 2021.

21. Pension Schemes

Defined contribution scheme

The Charity runs a scheme for its staff, which is a defined contribution scheme. The pension charge for the year includes contributions payable to the scheme of £27,900 (2020 - £25,936). At the year-end £4,396 (2020 - £3,643) was accrued in respect of contributions to this scheme.

22. Comparative Statement of Financial Activity

| | Unrestricted Funds | Restricted Funds | Total Funds 2020 |
|---|--------------------|------------------|------------------|
| | £ | £ | £ |
| Income from: | | | |
| Donations, legacies and non-performance grants | 118,188 | - | 118,188 |
| Charitable activities | 651,598 | 450,860 | 1,102,458 |
| Other trading activities | 161,390 | - | 161,390 |
| Investments | 5,915 | - | 5,915 |
| Sundry income | 35,528 | - | 35,528 |
| Total income | 972,619 | 450,860 | 1,423,479 |
| Expenditure on: | | | |
| Raising funds | 90,497 | - | 90,497 |
| Trading | 214,778 | - | 214,778 |
| Charitable activities | 677,980 | 456,850 | 1,134,830 |
| Total expenditure | 983,255 | 456,850 | 1,440,105 |
| Net income (expenditure) before gains / (losses) | (10,636) | (5,990) | (16,626) |
| Net (loss) on investments | (696) | - | (696) |
| Net movement in funds | (11,332) | (5,990) | (17,322) |
| Reconciliation of funds: | | | |
| Total funds brought forward | 1,162,846 | 594,189 | 1,757,035 |
| Total funds carried forward | 1,151,514 | 588,199 | 1,739,713 |