

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 2022



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

Keith Wakefield
Aisha Butt (Resigned 31 March 2022)
Holly Smith
Michael Allen
Claire Hosking
Joanne Travis
Sandra Cheseldine
Roger Harington

Secretary

Russell Watson (Resigned 7 November 2022)
Simon Harris (Appointed 7 November 2022)

Senior management team

Iain Anderson	Chief Executive	
Russell Watson	Finance Director	(Resigned 5 August 2022)
Simon Harris	Finance Director	(Appointed 4 July 2022)
Safia Akram	Performance and Quality Director	(Appointed 19 October 2021 and resigned 14 February 2022)
Julie Skelton	Operations Director - Performance and Quality	(Appointed 14 March 2022)
Lisa Burnett	Fundraising Director	
Jessica Inglis	Operations Director - Partnerships and Service Development	

Auditors

Azets Audit Services 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 2022

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 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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. Due to the Coronavirus pandemic, Trustees decided that circumstances were so uncertain that they needed to postpone the formulation of a new three-year plan. Consultation on a new plan commenced in late 2021, with a view to creating a new Strategic Plan to cover the period 2022 to 2025. This plan was finalised and agreed by the Trustees in March 2022 with the established Strategic Aims and Objectives retained for a further three year period.

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.

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

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clients' move home and an emergency food scheme providing food parcels at point of discharge. A wider range of proactive food and nutrition related activities were also undertaken by H2H and other teams across the organisation.

- The service supported 1,591 people across all activities (target 1,200)
- 92% of transport services were provided within 2 hours of referral (target 95%)
- 776 people benefited from the Emergency Food on Hospital Discharge scheme (target 1,000)

b) Home Comfort

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 helped 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.

In September 2021 Home Comfort became part of a programme which has the aims of keeping people in the place they call home and out of hospital. Enhanced Community Response Programme is a collaboration of NHS, Adult Social Care and Third Sector consortiums who provide rapid assessment and wrap-around care to people in their own home who become suddenly unwell and would normally be admitted to hospital.

Targets have yet to be agreed for this service

- 549 referrals were received by the service
- 1,812 services were provided to people referred

c) 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 2021/22 due to the impact that Covid-19 was having within the Hospital and partner organisations. In February 2022 the Leeds Oak Alliance partnership reformed and plans were made to re-open the hub later in the year.

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 continued to be the city-wide provider of the SWIFT service, funded by Leeds City Council's Adults and Health Directorate until the end of August 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

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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.

The Befriending Team continued to support the work of SWIFt by providing companionship services to older people to help alleviate loneliness and isolation. Telephone based support remained in place for the majority of the year within both services due to ongoing COVID-19 restrictions. These restrictions again limited the variety of support which the Befriending Team could provide, as did the ongoing challenge of recruiting new volunteers to the service during the pandemic. However, a variety of new delivery models were trialled on a small scale by the Befriending Team in this period including garden visits, café visits and peer to peer matches, alongside a managed return to indoor visiting for existing befriending matches.

The SWIFt team also continued to work in 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. This Community Mental Health Services Support ended in January 2022 due to LYPFT budgetary constraints having supported 37 people, against a target of 48 for the full year.

- 342 new clients were supported by SWIFt (target 240)
- 15 new clients were supported by Befriending (target 50) with 45 people in total receiving support from the service
- 12 new volunteers were supported by Befriending (target 40)

b) 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. However, with high numbers of referrals into the Linking Leeds service during the year and a gradual return to face to face appointments, the service was increasingly focused on its core service delivery.

In 2021/22 the Age UK Leeds team supported 600 clients, contributing towards an overall total of 5852 referrals (target 6000)

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) Digital Wellbeing

Funding from NHS England's Covid-19 Winter Pressures Support Programme 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 between April 2021 and June 2021. We were then successful in securing 12 months funding from the National Lottery Community Fund to continue this programme and to extend it to include activities designed to raise awareness amongst older people of the advantages offered by new technology and of opportunities to engage with it. We were able to recruit a new part time Digital Health Support Worker to assist our Digital Health Community Development Worker to deliver digital support, manage a small pool of volunteer Digital Health Champions and oversee a tablet lending scheme to enable older people's access to digital technology. Like other projects, ongoing COVID restrictions and the challenges of recruiting new volunteers to the service affected both the volume and variety of activities which could be undertaken during this period.

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- 44 people supported by the Digital Wellbeing Service between April 2021 and June 2021 (target 50)
- 118 people supported by the Digital Wellbeing Service between July 2021 and March 2022 (target 189)

b) PROSPER

Having successfully taken part in the feasibility study in 2019/20, 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 main trial was delayed by several months as a result of Covid-19, with staff 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. The ongoing pressures experienced by GP practices, in particular the roll out of the COVID vaccination programme, further delayed the programme which eventually went live in July 2021. The Personal Independence Co-ordinators worked with 3 Leeds based GP practices during this period providing a 12-week intervention structured around setting goals and using techniques such as motivational interviewing and guided conversations to promote positive behavioural change.

- 164 people supported by the PROSPER service in Leeds (the majority of participants recruited to the overall trial in this period were from the Leeds site)

c) Leeds Hearing and Sight Loss Service

This service was 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. Several attempts were made to consult with care homes and develop plans to relaunch the service or otherwise to identify alternative work within the wider contract for Age UK Leeds to deliver. Our Sensory Support Worker resigned from the service at the end of March 2021, leaving a vacancy which we were unable to fill due to uncertainties surrounding the wider contract, including budget cuts imposed on the service by Leeds City Council. Sadly, in November 2021 BID chose not to renew our partnership with them to deliver this project into 2022/23, making it impossible fill our vacant post and immediately ending our involvement in the project.

d) "State of the Ark" Community Activities

Named by our volunteers, "State of the Ark" grew out of our volunteer Check and Chat service which was set up during the first year of the pandemic to provide telephone-based welfare and companionship support to older people who were isolated as result of lockdown. As restrictions eased we realised that many older people who had been shielding, in poor health or who were simply lacking in confidence after months of reduced contact and activity would not find a gradual return to normal life easy. Using designated reserves and some additional COVID-19 Harm Minimisation funding from Leeds City Council, our volunteers worked with our Projects Co-ordinator to provide health and wellbeing information and support to older people as well as facilitating peer and social support activities and planning and delivering events for older people in the local community. We worked with 11 local partners on 10 flagship events including afternoon teas, cooking workshops, arts and crafts sessions, a monthly radio broadcast, storytelling projects and a Christmas Nativity and Marketplace event.

- 230 people supported by State of the Ark projects during this period (no set targets)

e) Health & Wellbeing Groups

Having been suspended in 2020/21 as a result of ongoing Covid-19 restrictions, our volunteer led Health and Wellbeing Walks programme restarted in 2021. Our volunteer led walking group is now provided in partnership with the Ramblers Association and Active Leeds and many new members have joined the group since it restarted.

- Walks are regularly attended by up to 20 participants

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f) Walking with Confidence

In the second half of the year, we received additional COVID-19 Harm Minimisation funding from Leeds City Council to establish a Walking with Confidence project to support older people who have been isolated for some time to get out and about, be more physically active and more socially connected. The project focused initially on understanding people's barriers and needs in relation to walking and on providing some one-to-one support to encourage people to take small steps to increase their physical activity, such as spending more time in their own gardens. Future plans include partnership work with organisations like Active Leeds to support older people who have lost confidence to be able to attend age appropriate exercise classes.

- 6 people supported by Walking with Confidence during this period (target 20)

g) Remember Together (Dementia MCST Programme)

We received funding in January 2022 to set up two separate 24 week Maintenance Cognitive Stimulation Therapy (MCST) groups to run between April and December 2022. These evidence-based, NICE recommended groups provide stimulating and engaging activities for people living with mild to moderate dementia and are funded by Age UKs Dementia MCST Programme. January to March 2022 was focused on the set-up phase of the delivery period. This included an assessment of local needs, developing partnerships and referral pathways, recruiting and training staff and volunteers and promoting the groups.

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.

a) Advocacy

This service is well established with funding from Leeds City Council and the NHS 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

2,552 people were supported by the service overall (target 2,500)

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.
- There were 5,410 contacts 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 £1,296,721

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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. The Age UK Leeds advice worker assisted 116 people in this period and was able to secure £190,687.69 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.

- o Age UK Leeds I&A team supported 210 people (target 183).

e) Warm Homes Programme

The Warm Homes (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.

- o Initial targets were exceeded and additional ones set during the year. Eventually 335 sessions were completed by March 2022.

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 difficulties recruiting new staff and by the ongoing effects of the pandemic. These effects include staff sickness, changing customer circumstances, and for much of the year in question, constraints on the type of services which could be offered safely whilst Covid restrictions remained in place.

From 351 hours billed in April 2021, the service performed steadily throughout the year managing to increase the hours billed most months, with a few exceptions when staff turnover and sickness made delivery of the service very challenging and limited the number of new clients who could be brought into the service to mitigate attrition and enable growth.

In November 2021 a decision was taken to invest in Help at Home introducing a new Lead Support Worker role to support with day to day co-ordination of the service, freeing up the Service Manager to focus on growing and developing the business. This, combined with an influx of new staff, meant the service performed extremely well in the latter part of the year and as a result of careful and proactive management billed 583 hours by the end of March 2022.

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 2024.

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3.6 Impact of Covid-19

Impact of Covid-19 on Service achievements and performance

The impact of the Coronavirus epidemic on Age UK Leeds continued through this period. Despite the progressive lifting of restrictions on everyday life many of the operational and practical changes that were introduced at the height of the pandemic were sustained. As an organisation we continued to follow relevant national and local public health guidance with regards to wearing of PPE, regularity of testing, isolation periods, social distancing and other hygiene measures.

Whilst there has been a gradual return to activities and services being delivered face to face many clients remained reluctant to meet our staff in person and foot-fall at the Bradbury Building, once fully open in Spring 2022 remained lower than pre-pandemic. Hospital to Home, Help at Home and Home Comfort team, who provide essential frontline services, have continued to operate face-to-face, their practice to closely following government PPE and social distancing guidelines.

Working from home, for those staff who have been able to do so, has become a norm, this has afforded many the opportunity to achieve a better work life balance. To reflect this new reality and also the need to maintain a city-centre, public facing presence at the Bradbury Building we have developed (in consultation with staff) a Hybrid Working Policy. This provides the scope for staff (where appropriate) to continue to benefit from working from home as well as the organisational need for services to be provided on-site in Leeds. This policy will be subject to review in September 2022.

Despite the restrictions imposed by the pandemic Age UK Leeds has been able to sustain its' services, indeed our annual review of performance outputs and outcomes show a significant increase in the number of recorded contacts received and the individual number of people supported.

Financial Impact of COVID-19

The anticipated financial impact on Age UK Leeds of the Covid-19 outbreak and related restrictions has not been as great as feared in this period. All services have continued to be funded as anticipated and we have benefitted from additional limited grant funding which has enabled us to supplement our Befriending service, our Digital work and our State of the Ark activities which were initiated at the height of the pandemic. The funders of our services have continued to be supportive, aware of the on-going challenges and through regular engagement have been content with the sustained changes that were necessary to the timing and operating model for services.

Two areas of funding have however been affected; firstly, our annual grant received from Leeds City Council will reduce by 10% with effect from quarter three of 2022/23, this reduction in support is in part COVID related, but is more a reflection of the financial pressures faced by the local authority. Secondly, the partnership arrangement with LYPFT which we had anticipated would continue into 2022/23 ended in January 2022, this decision by the Trust was as a result of the financial pressures that they face, in part driven by the impact of the pandemic on their services.

Fundraising within the post- Covid-19 climate has continued to be very difficult, with many usual activities being severely curtailed or suspended. The most notable casualties have been the planned Fundraising Dinner which has been postponed to September 2022, the Abbey Dash which took place but with reduced participation and the annual Age UK Leeds Christmas Carol Concert which was cancelled for the second year.

Fortunately, as restrictions have lifted room hire for the Harrison room has recommenced although this has been limited. On a positive note, thanks to a generous investment of funds from Sky Plus the redundant Arch Café space is to be transformed into a Community Hub, providing a space for digital inclusion support as well as a comfortable environment within which other activities can take place. This will bring life back to the building and offer the opportunity for both community engagement and income generation.

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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. We had 38 active volunteers across the organisation last year, a significant decrease from 66 the previous year and the 80 plus volunteers who were supporting our activities pre-pandemic. In common with other charities nationally, we are finding it increasingly challenging to recruit and retain volunteers. Whether this a short-term trend, driven by "volunteer fatigue" following the pandemic and changing behaviours amongst older people who now seem less likely to volunteer, remains to be seen. Work has been initiated internally to review and improve our volunteer experience in the hope of attracting more volunteers to help us offer vital services in the local community.

Our volunteers have been actively involved in providing; health and wellbeing activities, helping older people to become digitally included and in providing Information and Advice. In addition, volunteers have supported the organisation as members of our Older Peoples' Engagement Group and on our Board of Trustees.

Volunteer recruitment, selection and training are overseen by the Project Managers and administration and 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.

3.9 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 currently have just five members 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
- Input on the proposed development of new services

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- ✓ Recruitment: support the recruitment of staff
- ✓ Subgroups may be set up to give feedback on a specific issue identified by the Group, Trustee Board or Senior Management Team
- ✓ It has been difficult for members to do much 'hands on' work during the pandemic but they have regularly supported at meetings and interviews and are looking to recruit additional members in the coming year

3.10 Fundraising

Income raised through fundraising and general donations in the year was £25,807 (2021: £68,168). We are very grateful for the generous donations we have received from supporters, whether clients, members of the public or commercial sponsors. This has been a difficult year with less support from AUK due to Covid but at the same time, not being able to return to our normal activity.

Sadly, again all of the events we had planned for the year had to be cancelled due to Covid restrictions and lack of interest from the public in returning to big scale events when restrictions were eventually lifted.

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.

3.11 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. The company was struck off on the 4 January 2022.

Age UK Leeds Enterprises Limited (registered company number: 07471080) is a wholly owned dormant company. It was a trading subsidiary until it ceased operating in March 2020.

4. Financial review

Review of the year

Net Income for the year showed an overall surplus, and increase in total funds of £178,895 (2021: increase of £263,165) on income of £1.6 million (2021: £1.6m). The majority of this surplus (£169,437) relates to restricted grants received in the latter part of the year for projects to be completed mainly in 2022/23. The remaining small surplus of £9,458 continues the trend of small surpluses or deficits each year, evening out over time.

Income during the year decreased by £10k overall to £1,605k (2021: £1,615k):

- There was an increase of £9k 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 decreased by £27k. £42k of this was a decrease in donations, £35k as a result of the national Age UK Covid-19 appeal in the prior year. £63k was a decrease in non-performance government business support grants, £35k related to Covid-19 support and furlough the prior year. These were partially offset with an increase in legacies of £78k, £85k being received (£7k in 2021)
- Our Arch Cafe was permanently closed during the year, with fundraising events and room hire still limited due to Covid-19 giving a small increase of £4k in the year.
- Investment income increased by £2k due to higher interest rates and deposits.
- Sundry income increased by £2k in the year.

Expenditure during the year increased by £73k to £1,426k (2021: £1,353k):

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- Direct costs of delivering charitable activities rose by £166k from £991k to £1,157k, £158k of which was additional staff costs.
- Direct costs of raising funds reduced by £2k.
- Trading direct costs reduced by £73k. The Arch Cafe was closed for the foreseeable future at the end of December 2020 and all staff made redundant.
- Support costs decreased by £18k, mainly as a result of lower staff costs £17k.

Principal Funding Sources

The principal funding sources of the Charity were:

Source	% of total income	
	2022	2021
NHS	46%	40%
Leeds City Council	30%	30%
Big Lottery	4%	3%
Age UK	5%	13%
Legacies	5%	0%
Fundraising	1%	2%
Trading	1%	1%
Help at Home	6%	4%
Other sources	2%	7%

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 £2,181,777 (2021: £2,002,882). Of these, Restricted funds are £889,404 (2021: £817,709) and the purpose of these funds is explained in note 15 to the accounts.

Funds designated by the Trustees amount to £752,795 (2021: £722,626). Funds have been designated for the following purposes:

- £385,099 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.
- The Trustees, as a result of considering financial forecasts for the next four years, have decided to designate £100k to a 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. The economic and political landscape is still uncertain with inflationary pressures, the cost of living crisis and local authority and health sector strains, and this fund has been retained due to the ongoing challenges facing the third sector.
- £188,176 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.

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2022

The Charity has tangible fixed assets of £847,131, of which £549,248 is held within restricted funds. The remaining £297,883 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 £241,691, an increase of £101,932 from the 2021 figure of £139,759.

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 2022 – 2025 in March 2022. Our first Annual Plan has been approved and work has been scoped to deliver in alignment with the high-level priorities and objectives contained in the 3-year strategic plan. This plan will be subject to quarterly review with update summaries provided to the Trustee Board; an end of year summary will be presented to the Trustee Board at the Board meeting in May 2023.

The following are our high priority objectives for 2022-23, grouped under the major areas identified in the strategic plan:

Enabling Independence

- Prioritise things in life that are important to the older person to enabling them to their life as they choose and to the best of their ability.
- Concentrate of personal strengths and resources not on vulnerabilities and gaps
- In partnership provide community based joined-up, person-centred, responsive, flexible and adaptable services that meet the basic needs of older people
- Contribute towards reducing unnecessary delays in discharge from hospital, minimise the risk of failed hospital discharge and play a part in reducing the risk of unnecessary hospitalisation by delivering holistic healthcare support at home
- Enable older people to access and provide support with daily living tasks and care that allow them to continue to live at home

Building Social Connections

- Focus our support on those older people who experience the most profound effects of social isolation and loneliness
- Enable older people to identify social connections, and locally available networks of support
- Support older people to regain and maintain their confidence to actively participate in a diverse range of activities and social groups
- Address digital exclusion and actively promote digital inclusion

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2022

Building Resilience, supporting choice and control

- Support older people and their carers to recover and rediscover the strength to deal with predictable and unanticipated life changes
- Support navigating the complexity of health and social care services in order to access appropriate support that meets their needs
- Provide accessible, skilled, knowledgeable, quality assured information and advice on money & benefits, legal matters, costs of care and other issues effecting older people
- Support older people to plan for their last years of life, helping to navigate significant life changes and ensure that their explicit wishes with regards to end of life are recorded and respected
- Support to older people to be aware of and understand their rights, have their voice heard and self-advocate with confidence

Encouraging Positive Contributions

- Extend the breadth and methods by which feedback from the older people with whom we work is gathered – tangible differences to our ways of working will result of feedback received
- Develop our Older People’s Engagement Group, increasing their membership and influence on the direction of Age UK Leeds
- Provide a broad range of opportunities for older people to share their skills, knowledge and experience and to actively contribute as a paid employee or in a voluntary capacity
- Actively support national and targeted local campaigns on issues that impact on the lives of the older people of Leeds

Promote health and wellbeing

- Provide a range of client-led health and wellbeing activities including, physical exercise, nutrition and hydration to facilitate recovery and encourage positive, healthy ageing
- Promote actions and behaviours that contribute towards improvements in mental health and emotional wellbeing
- Support personalised care initiatives enabling older people to confidently self-manage health conditions
- Focus our services and extend partnerships in diverse communities and areas of highest need to reduce health inequalities exacerbated by the COVID 19 pandemic.

In addition, the Age UK Leeds Business Plan 2022/23 has identified a number of enabling and organisational development priorities that it intends to progress in this period. These planned activities are summarised as follows;

Partnership, Communication and Engagement

- ❖ Increase our reach to older people in all communities across the city
- ❖ Build on our strong relationships within the emerging health programme and partnership boards, commissioners, health and social care system partners, other third sector organisations and the private sector to achieve the best outcomes for older people in Leeds.

Financial Stability and Organisational Efficiency

- ❖ Maintain the highest levels of governance within Age UK Leeds (in line with Charity Commission Standards)
- ❖ Introduce organisational and service level efficiencies and changes to work towards carbon neutral

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2022

- ❖ Remain financially viable and enhance our financial independence by focusing on generating increasing levels of unrestricted income each year
- ❖ Evaluate the continued benefits/constraints associated with remaining in the Bradbury Building and assess alternatives as appropriate

Organisational and Staff Development

- ❖ Identify, support and develop opportunities for innovation, participating in external managed research as well as test new ways of working that positively impact the lives of older people
- ❖ Promote/commit to equality, diversity and inclusion
- ❖ Maintain trust and confidence by ensuring all our services are underpinned by quality standards, outcomes and evidence
- ❖ Increase the number and diversify the range of volunteering opportunities
- ❖ Promote professionalism and attainment of recognised qualifications - ensure all our staff and volunteers are provided with opportunities to learn, develop new skills and grow

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.

As a result of serving her full term Aisha Butt (Vice Chair) ceased to be a Trustee with effect from 31 March 2022.

Recruitment and Training of Trustees

No new Trustees have joined the Board in this period, further recruitment of Trustees will be given active consideration in 2022/23. 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

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2022

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.

Staff Responsibilities: Senior Management Team

Iain Anderson	Chief Executive
Lisa Burnett	Fundraising Director
Jessica Inglis	Operations Director
Julie Skelton	Operations Director
Simon Harris	Finance Director (part-time) appointed
Russell Watson	Finance Director (part-time) resigned

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

Age UK Leeds

Report of the Board of Trustees for the year ended 31 March 2022

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.

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

Azets Audit Services Limited were appointed auditor to the company following their acquisition of the trade of Garbutt & Elliott Audit Limited on 1 December 2021. In accordance with s487(2) of the Companies Act 2006 they are deemed reappointed annually.

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 ~~06/12/2022~~..... and signed on it's behalf.

SMHarris

.....
Simon Harris
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 2022, 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 2022 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.

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.

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.

Age UK Leeds

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

Extent to which the audit was considered 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 and safeguarding. 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; and
- subjective accounting estimates.

Both fraud risks arise due to a potential desire to present results in a differing light to meet management objectives.

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.

Azets Audit Services Limited

Jessica Lawrence

Senior Statutory Auditor

For and on behalf Azets Audit Services Limited
Chartered Accountants & Statutory Auditor
33 Park Place
Leeds
LS1 2RY

Date: 14/12/2022

Age UK Leeds

Consolidated Statement of Financial Activities for the Year Ended 31 March 2022 (Incorporating Consolidated Income and Expenditure Account)

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations, legacies and non-performance grants	2	154,695	-	154,695	182,023
Charitable activities	3	530,966	898,703	1,429,669	1,420,775
Other trading activities	4	14,816	-	14,816	11,211
Investment income	5	3,941	-	3,941	1,513
Sundry income		1,826	-	1,826	-
Total income		706,244	898,703	1,604,947	1,615,522
Expenditure on:					
Raising funds	6	36,407	-	36,407	40,377
Trading	6	6,143	-	6,143	93,512
Charitable activities	6	556,062	827,008	1,383,070	1,219,522
Total expenditure	6	598,612	827,008	1,425,620	1,353,411
Net income before (losses)/gains		107,632	71,695	179,327	262,111
Net (losses) / gains on investments	11	(432)	-	(432)	1,054
Net movement in funds		107,200	71,695	178,895	263,165
Reconciliation of funds:					
Total funds brought forward	14,15	1,185,169	817,709	2,002,878	1,739,713
Total funds carried forward	14,15	1,292,369	889,404	2,181,773	2,002,878

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 2021 is shown on Note 21 to the financial statements.

Age UK Leeds

Consolidated & Charity Balance Sheets as at 31 March 2022

	Note	Group 2022 £	2021 £	Charity 2022 £	2021 £
Fixed assets					
Tangible assets	10	847,131	869,787	847,131	869,787
Investments	11	526,858	2,134	526,862	2,138
		1,373,989	871,921	1,373,993	871,925
Current assets					
Debtors	12	128,649	135,820	128,649	135,820
Cash at bank and in hand		827,606	1,136,895	827,606	1,136,895
		956,255	1,272,715	956,255	1,272,715
Creditors: amounts falling due within one year	13	(148,471)	(141,758)	(148,471)	(141,758)
Net current assets		807,784	1,130,957	807,784	1,130,957
Net assets		2,181,773	2,002,878	2,181,777	2,002,882
Funds:					
Unrestricted funds		1,292,369	1,185,169	1,292,373	1,185,173
Restricted funds		889,404	817,709	889,404	817,709
Total Funds	14,15	2,181,773	2,002,878	2,181,777	2,002,882

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.

They were approved by the Board of Trustees on 13/12/2022 and signed on its behalf by:

Keith Wakefield

Keith Wakefield
Chair of Trustees

The notes on pages 25 to 38 form part of these Financial Statements

Company number: 01236909

Age UK Leeds

Consolidated Statement of Cash Flow for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Net cash provided by operating activities	16	218,163	353,996
Cash Flows from investing activities:			
Investment income received		3,941	1,513
Purchase of property plant and equipment		(6,237)	(4,080)
Net cash used in investing activities		(2,296)	(2,567)
Change in cash and cash equivalents in the year		215,867	351,429
Cash and cash equivalents at the beginning of the year		1,136,895	785,466
Cash and cash equivalents at the end of the year		1,352,762	1,136,895

Age UK Leeds

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

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of 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 £1,604,947 (2021 - £1,615,522) and the net expenditure was £1,425,620 (2021 - £1,352,357) after a loss on investments of £432 (2021 - gain 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. Also, the charity has no borrowings and receives substantial funding from government grants and contracts, of which significant amounts have already been secured for the 2022/23 financial year. Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Age UK Leeds

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

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.

Age UK Leeds

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

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 2022

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

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

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.

Legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

2. Donations, legacies and non-performance grants

	2022	2021
	£	£
General donations	25,807	68,168
Legacies	85,288	7,259
Non Performance Grants:		
Leeds City Council – general	32,100	38,199
Age UK	11,500	33,828
Coronavirus Job Retention Scheme grants	-	34,569
	154,695	182,023

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	2022		Unrestricted	Restricted	2021
	£	£	£	£	£	£	£
Service Contracts:							
Hospital to Home	360,000	266,721	626,721	405,362	230,670	630,032	
Independence at Home	946	323,790	324,736	86,829	309,226	396,055	
Ageing Well	64,224	230,266	294,490	149,185	95,651	244,836	
Advocacy, Information and Advice Team	10,055	77,926	87,981	10,300	64,125	74,425	
Fee Income:							
Contributions/fees from activity classes	95,741	-	95,741	69,427	-	69,427	
	530,966	898,703	1,429,669	721,103	699,672	1,420,775	

Age UK Leeds

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

4. Other Trading Activities

	2022 £	2021 £
Fundraising	3,384	1,016
Café sales and Catering	11,432	10,109
Age UK Leeds Enterprises	-	86
	14,816	11,211

5. Investment Income

	2022 £	2021 £
Bank interest	3,907	1,513
Dividends	34	-
	3,941	1,513

6. Expenditure

For the year ended 31 March 2022	Raising funds £	Trading £	Charitable activities £	2022 £
Directly attributable costs:				
Staff costs	29,516	4,201	1,051,136	1,084,853
Staff related costs	130	72	91,063	91,265
Other direct costs	400	966	14,437	15,803
	30,046	5,239	1,156,636	1,191,921
Support costs:				
Staff costs	3,431	488	122,190	126,109
Staff related costs	220	32	7,812	8,064
Property costs	839	119	29,885	30,843
Office and administration costs	501	70	17,757	18,328
Legal and professional	226	32	8,036	8,294
Irrecoverable VAT	358	51	12,759	13,168
Depreciation	786	112	27,995	28,893
	6,361	904	226,434	233,699
Total costs	36,407	6,143	1,383,070	1,425,620
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

Age UK Leeds

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

7. Operating surplus

Operating surplus is stated after charging	2022	2021
	£	£
Audit fees	4,200	4,000
Non-Audit fees - accountancy	1,995	1,900
Depreciation	28,893	27,675

8. Information on Officers and Employees

Staff costs	2022	2021
	£	£
Salaries	1,098,387	1,019,546
Social security costs	82,183	67,564
Other pension costs	30,392	27,900
Redundancy costs	-	12,370
	1,210,962	1,127,380

The average monthly head count was 61 staff (2021: 60).

There were no employees (2021: 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, Finance Director, Operations Director - Performance and Quality, Fundraising Director, Operations Director - Partnerships and Service Development. Their total employee benefits were £188,691 (2021: £186,629).

9. Subsidiary Performance

Profit and Loss Account	Age UK Leeds Trading		Age UK Leeds Enterprises	
	2022	2021	2022	2021
	£	£	£	£
Turnover	-	-	-	86
Grant support - Retail and Leisure Grant	-	-	-	-
Cost of sales	-	-	-	-
Admin expenses	-	-	-	(92)
Intercompany loan write off	-	-	-	90,372
Interest receivable	-	-	-	6
Interest payable	-	-	-	-
Profit for year	-	-	-	90,372
Balance sheet				
Current assets	2	2	-	-
Creditors	-	-	-	-
Total net assets/(liabilities)	2	2	-	-
Called up share capital	2	2	70,002	70,002
Retained Earnings	-	-	(70,002)	(70,002)
Total net equity	2	2	-	-

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 2022

10. Tangible Fixed Assets (Group and Charity)

	Land & buildings	Fixtures & fittings	Total
	£	£	£
Cost:			
At 1 April 2021	1,114,737	96,012	1,210,749
Additions	-	6,237	6,237
At 31 March 2022	1,114,737	102,249	1,216,986
Depreciation:			
At 1 April 2021	256,153	84,809	340,962
Charge for the year	20,293	8,600	28,893
At 31 March 2022	276,446	93,409	369,855
Net book value at 31 March 2022	838,291	8,840	847,131
Net book value at 31 March 2021	858,584	11,203	869,787

11. Investments

	Group 2022 £	2021 £	Charity 2022 £	2021 £
Listed investments				
Market value as at 1 April	2,134	1,080	2,134	1,080
Net investment (losses)/gains	(432)	1,054	(432)	1,054
At 31 March	1,702	2,134	1,702	2,134
Short term deposits				
Additions	525,156	1,054	525,156	1,054
At 31 March	525,156	2,134	525,156	2,134
UK quoted investments	1,702	2,134	1,702	2,134
UK unlisted investments - subsidiaries	-	-	4	4
Total	526,858	2,134	525,862	2,138
Historic cost of investments	525,156	-	525,160	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

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

Age UK Leeds

12. Debtors

	Group and Charity	
	2022	2021
	£	£
Trade debtors	91,400	87,857
Prepayments	14,262	12,653
Accrued income	22,891	35,310
Other debtors	96	-
	128,649	135,820

13. Creditors: Amounts Falling Due Within One Year

	Group and Charity	
	2022	2021
	£	£
Trade creditors	25,661	36,255
Deferred income	945	14,180
Accruals	60,736	50,975
Social security and other taxes	61,129	40,348
	148,471	141,758

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	
	2022	2021
	£	£
Deferred income:		
Balance brought forward	14,180	135,145
Released to income from charitable activities	(14,180)	(135,145)
Amount deferred in the year	945	14,180
Balance carried forward	945	14,180

Age UK Leeds

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

14. Movement in funds

For the year ended 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers and other gains/(losses) £	At 31 March 2022 £
Restricted funds:					
Big Lottery - Building Connections	31,331	26,428	(39,253)	-	18,506
AUK - Later Life Goals	-	17,250	(15,500)	-	1,750
AUK - NHSE Covid Winter pressures support	7,425		(3,300)	-	4,125
Age UK - Dementia MCST programme	-	3,114	(3,114)	-	-
Age UK - Warm Homes scheme Benefits entitlement checks	-	20,770	(20,770)	-	-
Care & Repair - Home Plus	-	14,906	(14,906)	-	-
Leeds City Council - SWIFT grant scheme	-	120,000	(120,000)	-	-
Leeds City Council - iBCF - Independence at Home extension	-	110,190	(89,310)	-	20,880
Leeds City Council - iBCF - Leeds Oak Alliance	35,202	40,492	(8,554)	-	67,140
Leeds City Council - Hospital Discharge Emergency Food	20,850	-	(16,350)	-	4,500
Leeds City Council - Covid-19 Harm Minimisation	54,468	136,329	(143,946)	-	46,851
NHS Leeds CCG - Home Comfort	95,740	88,729	(182,969)	-	1,500
NHS Leeds CCG - Gledhow Hub	-	137,500	-	-	137,500
Bradford Teaching Hospitals NHSFT - Personalised Care Planning	-	142,495	(118,411)	-	24,084
Armed Forces Covenant Fund Trust - Joining Forces	5,370	500	(5,870)	-	-
National Lottery - Digital Wellbeing Service	-	40,000	(30,000)	-	10,000
Age UK Leeds Centre	117,584	-	(1,916)	-	115,668
Bradbury Building 2012	444,419	-	(10,839)	-	433,580
Funds under £4,000 each	5,320	-	(2,000)	-	3,320
	817,709	898,703	(827,008)	-	889,404
Unrestricted funds:					
General funds	462,543	706,244	(598,612)	(30,601)	539,574
Designated funds:					
Bradbury Building Maintenance	79,520				79,520
Legacy funds	335,106			49,993	385,099
Pandemic Recovery fund	100,000				100,000
Emergency Operating Reserve	208,000			(19,824)	188,176
	1,185,169	706,244	(598,612)	(432)	1,292,369
Total Funds	2,002,878	1,604,947	(1,425,620)	(432)	2,181,773

Age UK Leeds

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

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 Harm Minimisation	-	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 2022

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 - Dementia MCST programme

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

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.

Age UK – Warm Homes scheme – Benefits entitlement checks

Funding from Age UK to support the Warm Homes programme, which is designed to help older people with keeping their homes warm during the winter months, such as by helping to increase income to pay for energy bills and making a home more energy efficient to reduce energy costs.

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 Harm Minimisation

To provide tailored mental health support to older people delivered through the SWIFT service. Delivery of other activities to support community recovery, financial scam and pension credit awareness, and digital wellbeing.

Age UK Leeds

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

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.

NHS Leeds CCG - Gledhow Hub

Development of dedicated accommodation for the delivery of the Hospital to Home service.

Armed Forces Covenant Fund Trust - Joining Forces

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

National Lottery – Digital Wellbeing Service

To help older people to benefit from increased awareness of the advantages offered by new technology; to provide opportunities for them to engage with it and develop confidence in its use for the purposes of managing their health more effectively, reducing social isolation and undertaking routine tasks online.

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 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.

Age UK Leeds

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

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.

15. Analysis of Net Assets Between Funds

For the year ended 31 March 2022

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Unrestricted general funds	297,883	1,702	239,989	539,574
Designated funds	-	-	752,795	752,795
Restricted funds	549,248	-	340,156	889,404
	847,131	1,702	1,332,940	2,181,773

For the year ended 31 March 2021

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Unrestricted undesignated 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

16. Reconciliation of Cash Flows from Operating Activities

	2022 £	2021 £
Net income for the year	178,895	263,165
Adjustments for:		
Depreciation	28,893	27,675
Loss/(gain) on investments	432	(1,054)
Investment income	(3,941)	(1,513)
Decrease in stock	-	641
Decrease in debtors	7,171	217,410
Increase/(decrease) in creditors	6,713	(152,328)
Net cash provided by operating activities	218,163	353,996

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

17. 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.

Age UK Leeds

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

18. Trustees' Remuneration and Expenses

No remuneration is paid to Trustees.

During the year no Trustee claimed out of pocket expenses (2021 - £nil).

19. Related Party Transactions

There were no related party transactions in the year.

20. 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 £30,392 (2021 - £27,900). At the year-end £4,930 (2021 - £4,396) was accrued in respect of contributions to this scheme.

21. Comparative Statement of Financial Activity

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:			
Donations, legacies and non-performance grants	182,023	-	182,023
Charitable activities	721,103	699,672	1,420,775
Other trading activities	11,211	-	11,211
Investments	1,513	-	1,513
Total income	915,850	699,672	1,615,522
Expenditure on:			
Raising funds	40,377	-	40,377
Trading	93,512	-	93,512
Charitable activities	743,560	475,962	1,219,522
Total expenditure	877,449	475,962	1,353,411
Net income before gains	38,401	223,710	262,111
Net gain on investments	1,054	-	1,054
Net income before transfers	39,455	223,710	263,165
Transfers between funds	(5,800)	5,800	-
Net movement in funds	33,655	229,510	263,165
Reconciliation of funds:			
Total funds brought forward	1,151,514	588,199	1,739,713
Total funds carried forward	1,185,169	817,709	2,002,878