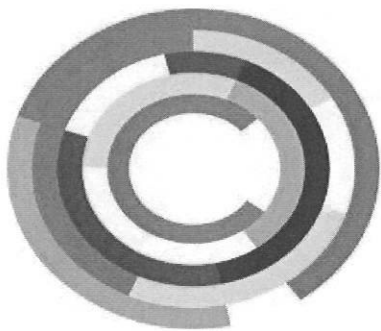


Moor Allerton Elderly Care

Charity number 1100645

A company limited by guarantee number 04352867

Annual Report and Financial Statements



**Moor Allerton
Elderly Care**

Moor Allerton Elderly Care

Annual Report and Financial Statements for the year ended 31 March 2022

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Moor Allerton Elderly Care

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
H Foreman	Chair	
J Roberts	Treasurer	
J Hurst		
E Ludlow		
M Ramsey		
D Ghosh		Appointed 6 April 2021
D Wynick		Appointed 6 April 2021
J Savage		Appointed 4 August 2021
P Harriman		Appointed 6 April 2021
M Aveyard	Treasurer	Resigned 3 June 2021
P Roylance		Resigned 3 June 2021
M Creedon		Resigned 4 May 2021
Charity number	1100645	Registered in England and Wales
Company number	04352867	Registered in England and Wales
Registered and principal address	Bankers	
57 Cranmer Bank	Unity Trust Bank	Cambridge & Counties Bank
Moortown	Nine Brindley Place	Charnwood Court
Leeds	Birmingham	58 New Walk
LS17 5JD	B1 2HB	Leicester. LE1 6TE
Independent examiner		
Christopher Darwin FCA		
Thomas Coombs Limited Chartered Accountants		
3365 The Pentagon		
Century Way, Thorpe Park		
Leeds. West Yorkshire.		
LS15 8ZB		

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage in the Moor Allerton, Alwoodley and Shadwell areas of Leeds and throughout the county of West Yorkshire and wider area.

The charity's main activities

MAECare aims to improve the quality of life of older people and ensure that they can remain independent for as long as possible, accepts and values each individual member, volunteer and employee, and offers its services regardless of religion, belief, race, disability, gender or sexual orientation.

We work with people aged 60 and over who are living in the Alwoodley, Moortown and Shadwell areas. The average age of our service users is 80, however people are involved in MAECare aged from 60 to over 100 years old. The involvement of different people at different ages bears testimony to the fact that chronological age bears no relation to physical and mental ability. 122 members are living with dementia. Our area is very mixed, however about a quarter of our service users live in areas which are in the 20% most deprived areas in the country.

Information and assistance with accessing a wide variety of services is provided free to all older people in the area.

MAECare has shop front premises, which are wheelchair accessible, however activities and services are offered at a wide range of venues throughout the geographical area covered.

Public benefit statement

In setting our objectives and planning our activities the trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance

2021 – 2022 was the second year of living through the COVID-19 pandemic. We started the year emerging from a period of lockdown but with a sense of hopefulness. The roll out of the vaccination programme coupled with the lifting of some restrictions meant we were able to cautiously but progressively resume face to face services. We still have some restrictions in place to reduce the risks of transmission – face masks continue to be worn at activities and the numbers attending are lower than pre-covid.

We sent our quarterly newsletter out to 836 people living in 788 households and this year we had just under 2,000 one to one telephone interactions with service users; telephone support was still high but we started to reduce it as it was replaced by more activities, in particular face to face activities.

We were in contact with everyone at least once in the year.

Making a Match, funded by the Community Fund and Time to Shine to address social isolation and loneliness, came to an end. The most successful legacy from this project was the MAECare Extra Timers (Walking Football) which at its height ran 3 sessions a week attended by up to 77 people aged 50+. In 2022 the monthly Coffee Timers started, an opportunity for players to meet socially at a local café.

This was also the final year of Connecting Moor Allerton which targeted activity in the 10-20% most deprived lower super output areas. The monthly Twilight Zone resumed. It was supplemented by other regular and seasonal deliveries – weekly fish and chips, festive hampers and gifts, and the Lockdown Library.

The targeted work with people with dementia continued. Circles of Support provided one to one support to 42 people with memory issues. Sporting Memories started face to face, using Alwoodley Cricket Club as the venue, a new partnership for MAECare. We also resumed Active Minds, our 12 week Cognitive Stimulation Therapy programme of structured activities

We were able to resume some of our targeted activities face to face such as Men's Den and "CAMEO" (a group for people with long term health conditions). Activities at the weekend resumed with the popular Shared Tables whereby people who are independently mobile can meet each other with a volunteer for a meal at a local pub. Funding also enabled us to set up a new activity – the winter Breakfast Club – a chance for people who found the winter months a struggle to meet up for a weekly 'pay as you feel' breakfast. It reached some of our most vulnerable service users and was an opportunity to address any other issues they might have, such as dealing with fuel bills, debt and other money worries, and claiming benefits. 23 people attended our weekly Breakfast Club over a 4 month period.

Digital Inclusion work continued to be a priority. Our Tech Wednesdays resumed along with our partnership with two local schools: sixth form pupils attended the weekly sessions which both increased our capacity to support people on a one to one basis and enabled us to resume intergenerational work after nearly two years. A local history project with a local historian and primary school also started, the outcome of which will be a display at the local library in 2022.

Most of our exercise classes resumed. We received funding to set up a new Walking Buddy service for people who lacked confidence, either because of mobility issues or because of anxiety and mental health issues, to get out and about. Volunteers were paired with a service user to accompany them on short local walks to help them rebuild their confidence.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

In addition to our core work, MAECare continued its role of Community Care Hub for the Alwoodley ward, supporting local people across all ages who were struggling with pandemic related issues. Numbers seeking support reduced significantly, only 18 food parcels were delivered, mainly to people self-isolating who were unable to arrange alternative support. However the emphasis shifted to transitioning people towards independence (i.e. supporting people who had become reliant on food parcels to a more sustainable solution) and embedding the community care hubs within neighbourhoods so that every area had a community anchor. MAECare partnered Lingfield Living Local, working on the frontline with local people in crisis to deliver the transition work; we also contracted consultants SUCCEED training to undertake a review of the local response to the pandemic and to build resilience to cope with future crises. The outcome is a network/forum of local community organisations committed to closer partnership working.

This year we had over 50 active volunteers who contributed over 790 hours in volunteering time to MAECare's activities, which this year mainly included telephone befriending.

Concerns about a reduction in funding at the beginning of 2021 – 2022 prompted trustees to initiate a restructure of staff. Two staff opted to take redundancy. The result is an overall reduction in staffing/staffing hours and capacity. This will impact on the number of activities we are able to resume even when all restrictions are lifted. In the end, funding for the Community Care Hub filled the gap where other funds reduced and we end the year with a surplus. However MAECare is a leaner organisation and in a stronger position to weather any further reductions in funding in 2022-2023.

Financial review

The net income for the year was £55,427 including net income of £76,354 on unrestricted funds and a net deficit of £20,927 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, and designated funds at the year end were £253,776.

Trustees will aim to hold at least six months' running costs, taking account of long and medium term funding streams, in addition to £10,000 to cover any redundancy and legal costs. Taking account of these funding streams, the trustees consider that minimum reserves of £90,000 should be held, in addition to the £10,000. The difference between the £90,000 and the actual reserves at the end of March 2022 will be considered when future years' budgets are prepared. The trustees keep the level of reserves under review.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Moor Allerton Elderly Care (MAECare) is a charity set up in 1995 and a company limited by guarantee. Originally set up by Churches Together in Moor Allerton and Shadwell, it is now an independent organisation.

The charity is a company limited by guarantee and was formed on 14 January 2002. It is governed by a memorandum and articles of association last amended 14 December 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Key management remuneration

The trustees consider the board of trustees and the Manager as comprising the key management personnel of the charity in charge of directing and controlling the charity and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 9 to the accounts.

The pay of the charity's Manager, Julia Edmunds, is reviewed periodically and normally increased in accordance with average earnings. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Organisational risks are assessed and steps are taken to mitigate. The organisational risk assessment is reviewed and amended annually. Organisational processes are also reviewed on an ongoing basis.

Future plans

Following two years of lockdowns and the restructuring over the last year, we are looking forward to increasing the range of activities and services we provide, and also to increasing staff hours and/or staffing. New funding will be available to either continue existing activities or to start new services. We are a flexible organisation and can adapt and scale up to meet demand as required.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2022

Statement of Trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the applicable law and UK Accounting Standards.


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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed.....  (Trustee)

H. Foreman

Date 17th August 2022

Signed.....  (Trustee)

J. Roberts

Date 17th August 2022

Moor Allerton Elderly Care

Independent examiner's report to the trustees of Moor Allerton Elderly Care

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 8 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

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

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

Signed: C. Darwin Name: Christopher Darwin

Relevant professional qualification or body: FCA

Date: 17th August 2022

Thomas Coombs Limited Chartered Accountants

3365 The Pentagon
Century Way, Thorpe Park
Leeds. West Yorkshire.
LS15 8ZB

Moor Allerton Elderly Care
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and contracts	(2)	106,914	123,962	230,876	323,875
Donations, legacies and contributions		52,943	-	52,943	7,477
Subscriptions		4,431	-	4,431	2,293
Interest		1,237	-	1,237	773
Total income		<u>165,525</u>	<u>123,962</u>	<u>289,487</u>	<u>334,418</u>
Expenditure on:					
Staff costs and sessional workers	(3)	37,573	129,847	167,420	219,537
Goods and services provided		6,307	4,094	10,401	6,636
Travel and trips		1,125	741	1,866	415
Training		256	19	275	1,221
Volunteer expenses		892	324	1,216	1,033
Premises		8,615	-	8,615	8,001
Telephone		5,501	-	5,501	6,720
Insurance		2,192	-	2,192	2,345
Office costs and printing		26,710	9,864	36,574	30,509
Total expenditure		<u>89,171</u>	<u>144,889</u>	<u>234,060</u>	<u>276,417</u>
Net income / (expenditure)		<u>76,354</u>	<u>(20,927)</u>	<u>55,427</u>	<u>58,001</u>
Fund balances brought forward		<u>187,422</u>	<u>44,568</u>	<u>231,990</u>	<u>173,989</u>
Fund balances carried forward	(4)	<u>263,776</u>	<u>23,641</u>	<u>287,417</u>	<u>231,990</u>

All incoming resources and resources expended derive from continuing activities.

Moor Allerton Elderly Care

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(6) 10,078	-	10,078	19,931
Cash at bank and in hand	(7) 261,938	23,641	285,579	219,998
Total current assets	<u>272,016</u>	<u>23,641</u>	<u>295,657</u>	<u>239,929</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 8,240	-	8,240	7,939
Total current liabilities	<u>8,240</u>	<u>-</u>	<u>8,240</u>	<u>7,939</u>
Net current assets / (liabilities)	<u>263,776</u>	<u>23,641</u>	<u>287,417</u>	<u>231,990</u>
Total assets less current liabilities	<u>263,776</u>	<u>23,641</u>	<u>287,417</u>	<u>231,990</u>
Net assets	<u>263,776</u>	<u>23,641</u>	<u>287,417</u>	<u>231,990</u>
Funds				
Designated funds	10,000	-	10,000	10,000
Other unrestricted funds	253,776	-	253,776	177,422
Total Unrestricted funds	<u>263,776</u>	<u>-</u>	<u>263,776</u>	<u>187,422</u>
Restricted funds		23,641	23,641	44,568
Total funds	<u>263,776</u>	<u>23,641</u>	<u>287,417</u>	<u>231,990</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

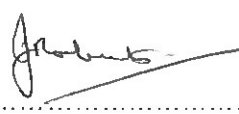
The trustees have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on (DATE) 17/8/22 and were signed on its behalf by:

Signed:  (Trustee)

H. Foreman

Signed:  (Trustee)

J. Roberts

Moor Allerton Elderly Care

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accruals basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and contracts	2022	2022	2022	2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Contracts				
Leeds City Council (LCC) contract	81,914	-	81,914	85,918
	<u>81,914</u>	<u>-</u>	<u>81,914</u>	<u>85,918</u>
Grants				
Arnold Clark		1,000	1,000	-
Charles Hayward Foundation			-	4,000
Leeds Community Foundation Winter Warmth		2,120	2,120	-
Evan Cornish		10,621	10,621	-
ExPat Foundation			-	13,085
Football Foundation		500	500	-
Friends of the Elderly			-	260
Garfield Weston	25,000		25,000	-
Good Things Foundation			-	4,000
GP Hartleys Charitable Trust			-	1,000
Independent Age			-	14,285
LCC Other grants		51,052	51,052	74,363
Leeds Bereavement Forum		169	169	-
Leeds CCG		27,653	27,653	27,626
Leeds Older People's Forum		738	738	1,000
Masonic Charitable Foundation		5,000	5,000	-
Metcalfe Smith Trust			-	150
National Lottery Community Fund			-	8,396
Persimmon Charitable Foundation			-	1,000
Sobell Foundation			-	9,000
The Henry Smith Charity			-	8,300
Time to Shine			-	50,742
Trusthouse Charitable Foundation		20,000	20,000	20,000
Wades Charity		750	750	750
West Yorkshire Combined Authority		4,943	4,943	-
Grants and Contracts Received	<u>25,000</u>	<u>124,546</u>	<u>149,546</u>	<u>237,957</u>
Less: Grants and Contracts Returned				
Leeds Community Foundation		(584)	(584)	-
	<u>106,914</u>	<u>123,962</u>	<u>230,876</u>	<u>323,875</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	142,344	202,103
Social security costs	5,221	10,001
Pensions	2,735	3,216
	<u>150,300</u>	<u>215,320</u>

In addition to the above, in 2022 there were 2 redundancy payments totalling £8,000 when the charity restructured its staff. These payments were charged against the designated provision as shown in Note 5.

The average number employees during the year was 9.25, being an average of 5.68 full time equivalent (2021: 11.71, 7.61 FTE).

There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,735	3,216

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Barchester Foundation	118	-	118	-	-
Circles of Support	719	28,653	24,046	-	5,326
City Connect Walking Project	-	4,943	4,943	-	-
Connecting in Moor Allerton	2,509	20,000	22,509	-	-
Dementia Support	2,238	-	2,238	-	-
Digital Inclusion	1,000	550	1,550	-	-
ExPat Foundation	3,687	-	3,687	-	-
Keep in Touch	2,000	10,621	2,000	-	10,621
LCC Covid	11,836	51,052	60,993	-	1,895
LCC Harm minimisation	8,858	-	8,858	-	-
LCF Seasonal Loneliness Fund	584	(584)	-	-	-
Leeds Bereavement Forum	-	169	-	-	169
Making a Match	9,589	188	9,777	-	-
Masonic Charitable Foundation	-	5,000	-	-	5,000
Wades Charity	32	750	782	-	-
Walking Football	-	500	500	-	-
Winter Warmth	1,398	2,120	2,888	-	630
	<u>44,568</u>	<u>123,962</u>	<u>144,889</u>	<u>-</u>	<u>23,641</u>

Fund name	Purpose of restriction
Barchester Foundation	To support relaxation classes.
Circles of Support	Funded by Leeds CCG to support Circles of Support and Active Minds for people with dementia and memory loss.
City Centre Walking Project	Funding from West Yorkshire Combined Authority to encourage and enable people to incorporate more walking, scooting and running into their everyday lives, or to help people to start or continue cycling.
Connecting in Moor Allerton	Funding from Trusthouse Foundation and Henry Smith for Connecting Moor Allerton and Community Listening project - focussed on the social housing estates in Moor Allerton.
Dementia Support	3 year funding from Sobell to support activities for people with dementia.
Digital Inclusion	Funding from Good Things Foundation, Older People's Covid grant and Persimmon Homes to support digital inclusion.
ExPat Foundation	To support activities that stimulate the mind and cultural engagement such as trips to the theatre.
Keep in Touch	Funding from Charles Hayward and Evan Cornish for Keep in Touch activities.
LCC Covid	To support the community through the Covid-19 pandemic.
LCC Harm minimisation	Funding for winter activities.
LCF Seasonal Loneliness Fund	For a winter event and a summer event, there was a grant returned in 2021/22.
Leeds Bereavement Forum	Funding an opportunity for older people to get information and advice about planning for death and dying in a relaxed informal setting.
Making a Match	Funded by Time to Shine and working in partnership with OPAL to address social isolation and loneliness with people aged 50 and over.
Masonic Charitable Foundation	A grant that will support our befriending service for older people in LS17. Volunteers are matched with an older person who is socially isolated and generally housebound, unable to get out and about.
Wades Charity	Funding to support creative writing and singing groups.
Walking Football	The "Return to Football Grant" has been used to facilitate the creation of our second weekly walking football activity.
Winter Warmth	To support winter activities.

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2022

5 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Redundancy provision	<u>10,000</u>	<u>8,000</u>	<u>8,000</u>	-	<u>10,000</u>
6 Debtors and prepayments					
				2022	2021
				£	£
Debtors				7,406	1,877
Prepayments				<u>2,672</u>	<u>18,054</u>
				<u>10,078</u>	<u>19,931</u>
7 Cash at bank and in hand					
				2022	2021
				£	£
Cambridge & Counties 95-day				137,944	67,140
Unity Trust				147,302	152,508
Cash in hand				<u>333</u>	<u>350</u>
				<u>285,579</u>	<u>219,998</u>
8 Creditors and accruals					
				2022	2021
				£	£
Creditors				3,646	3,422
Accruals				2,439	2,177
Deferred income				<u>2,155</u>	<u>2,340</u>
				<u>8,240</u>	<u>7,939</u>

9 Trustee expenses and key management personnel

In 2022 one trustee received expenses for reimbursed travel of £18.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Key management personnel

The key management personnel of the charity comprises the trustees and the Manager only. The total employee benefits of the key management personnel of the charity were £33,005 (2021: £38,501).

There were no other related party transactions during this year or the previous year.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	4,489	4,776
In the second to fifth years inclusive	<u>14,579</u>	<u>2,388</u>
	<u>19,068</u>	<u>7,164</u>

11 Independent examiner's fee

The independent examiner's remuneration consists of an independent examination fee of £1,158 (2021: £1,056).

Moor Allerton Elderly Care

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and contracts	106,914	96,918	123,962	226,957	230,876	323,875
Donations, legacies, contributions	52,943	7,477	-	-	52,943	7,477
Subscriptions	4,431	2,293	-	-	4,431	2,293
Interest	1,237	773	-	-	1,237	773
Total income	165,525	107,461	123,962	226,957	289,487	334,418
Expenditure						
Staff costs and sessional workers	37,573	31,148	129,847	188,389	167,420	219,537
Goods and services provided	6,307	5,494	4,094	1,142	10,401	6,636
Travel and trips	1,125	354	741	61	1,866	415
Training	256	636	19	585	275	1,221
Volunteer expenses	892	121	324	912	1,216	1,033
Premises	8,615	7,527	-	474	8,615	8,001
Telephone	5,501	5,137	-	1,583	5,501	6,720
Insurance	2,192	2,155	-	190	2,192	2,345
Office costs and printing	26,710	19,440	9,864	11,069	36,574	30,509
Total expenditure	89,171	72,012	144,889	204,405	234,060	276,417
Net income / (expenditure)	76,354	35,449	(20,927)	22,552	55,427	58,001
Fund balances brought forward	187,422	151,973	44,568	22,016	231,990	173,989
Fund balances carried forward	263,776	187,422	23,641	44,568	287,417	231,990