

Moor Allerton Elderly Care

Charity number 1100645

A company limited by guarantee number 04352867

Annual Report and Financial Statements
for the year ended 31 March 2024



Moor Allerton Elderly Care

Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Moor Allerton Elderly Care

Trustees' report for the year ended 31 March 2024

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 |
|-----------------------|-----------------|---------------------------------|
| Howard Foreman | Chair | |
| David Wynick | Treasurer | |
| Joan Roberts | | |
| Joan Hurst | | Resigned 7th November 2023 |
| Eileen Ludlow | | |
| Muriel Ramsey | | |
| Debbani Ghosh | | |
| Jessica Savage | | |
| Phil Harriman | | |
| Helena Harrison | | Appointed 22nd March 2024 |
| Lee Phillips | | Appointed 22nd March 2024 |
| Geraldine Stone | | Appointed 22nd March 2024 |
| John Fuszard | | Resigned 22 May 2024 |
| Javed Iqbal | | Appointed 22nd March 2024 |
| | | Appointed 22nd March 2024 |
| Charity number | 1100645 | Registered in England and Wales |
| Company number | 04352867 | Registered in England and Wales |

Registered and principal address

57 Cranmer Bank
Moortown
Leeds
LS17 5JD

Bankers

Unity Trust Bank
Nine Brindley Place
Birmingham
B1 2HB

Cambridge & Counties Bank
Charnwood Court
58 New Walk
Leicester
LE1 6TE

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Virgin Money
Symington House
7-8 North Avenue
Clydebank Business Park
Clydebank
G81 2NT

Shawbrook Bank
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2024

Structure, governance and management

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 as amended 14 December 2020 and 4 June 2024. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

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.

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

Moor Allerton Elderly Care (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 Moor Allerton, 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. 121 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 10-15% 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; 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 our 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.

Achievements and performance

We ended the year with 919 individuals on our database and sent our newsletter out to 807 households. 22 housebound older people have the support of a befriender. 245 people received one to one support which ranged from emotional support for mental health issues to support in claiming benefits that could help with care, mobility or daily living costs, and advice on care and other daily living support. It also included people on our Circles of Support and Enhance services (see below). 424 attended an event during the year and 545 accessed any kind of service during the year. All numbers represent an increase since last year.

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

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance

We run a range of groups and activities that are available to all, some weekly, some monthly, some seasonal, some at weekends. They include Monday Matinee, Wednesday Drop In, Twilight Zone, Breakfast Club, Knitting and trips out. All of these groups provide opportunities for older people to make connections that reduce social isolation. We continued to subsidise transport enabling users to attend events and classes. We stopped the Men's Den due to diminishing numbers but are working with Leeds Jewish Housing Association to explore a partnership approach. We also stopped our Out and About pilot. The learning from this is that linking into places where there is an existing community cafe is the most effective way to reach new people. We continue to provide supported transport for people who would otherwise be unable to attend activities, using volunteer car drivers where possible, and a local taxi company to supplement. The time and cost of providing this service meant that we had to ask for an increase in donations towards the cost of organising it. For people who are independently mobile we continue to organise our Shared Tables at weekends - a chance for people to eat out with others at a local cafe or pub.

The targeted work with people with dementia continued. Circles of Support provided one to one support to 69 people with memory issues. We also ran three groups that are targeted at people living with memory problems: Sporting Memories runs in partnership with the Sporting Memories Foundation, Active Minds - a Cognitive Support Therapy programme and Silver Linings, a themed activity group which incorporates arts, crafts, music and reminiscence. We have found more people from outside of our catchment are wanting to access these services, in particular Active Minds. In partnership with Carers Leeds we started a new monthly carers group. Most of those attending care for people living with dementia.

Digital inclusion continued to be a priority although it is still a challenge to reach people. The Wednesday Drop-in, still attended by students from Leeds Grammar School who can provide IT support, is a good place to introduce the benefits in a fun way, supplemented by one to one support. Twenty four people received one to one support on issues ranging from using NHS apps, problems with mobile phones, tablets and iPads, to doing things online. We also ran monthly workshops through our Digital Health Hub on topics ranging from Patches and the NHS App, the digital switchover, transport apps, shopping online, and scams. They were attended by 37 older people. Our equipment loan scheme is now up and running.

We have five different exercise classes throughout the week, which coupled with Walking Football, means we can offer something for most people's abilities. Over 100 people took part in physical activity classes, supporting their overall health and wellbeing and a further 71 in Walking Football. These were enhanced by Art and Complementary Therapy to support good mental health. We started a new service whereby people can book an appointment to see a physiotherapist. Our pre-pandemic partnership with the David Lloyd Centre resumed and a small group of service users is able to join a weekly swimming group. Our walking groups merged into 1 monthly group and numbers have increased. They meet at a local park and people are able to walk as much or as little as they can, everyone gathering for a drink at the end. In addition to the benefits to physical health, all of these groups have the added benefit of reducing social isolation.

Our pilot hospital discharge service (Enhance) continued into its second year. We supported 53 service users by organising prescription delivery, setting up meal services or shopping, arranging for cleaners and telecare, and supporting people into groups and activities that get them out of the house. We also appointed another member of staff to provide more intensive short term support for some of the service users, in particular support with walking after a fall, often where they'd lost confidence or were getting used to a new walking aid.

Intergenerational activities included Allerton High School organising a Strawberry Tea and a Christmas Party, each attended by approximately 50 service users; they also undertook a collection of gifts for Christmas and planted some flower pots for Easter which we were pleased to be able to distribute to service users who live on their own or struggle to get through the winter. Leeds University International Students organised a cultural exchange activity. The Grammar School continued to send a pupils each term to help out at our Wednesday Drop In, with IT support or playing games - often learning new ones such as Scrabble! The value of intergenerational activities supports our outcome of involvement in the community and contributes towards community cohesion.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance

In addition to our core work, MAECare continued its role of Community Anchor for the Alwoodley ward. We managed the Household Support Fund for the Alwoodley Ward. We partnered with 4 local organisations (Lingfield Living Local, Moortown Methodist Centre, Give a Gift and Grace & Care) to ensure that as many people across the community could access support whilst we continued to support older people. Nearly £20,000 was used to provide shopping and fuel vouchers, food parcels, hot meals and a food pantry to people of all ages. Most of the demand was from families and households in the most deprived areas. We co-ordinated a number of welcome spaces across the Alwoodley Ward, most of which were delivered by local churches and other faith based groups. We also had a co-ordinating role in the ward for Leeds City of Culture 2023. We contributed by hosting a workshop that took part in 1001 Stories at the West Yorkshire Playhouse.

We provided one to one support through our Enhance hospital discharge service, through Circles of Support, and as part of our core service to any service users in need of advice, information and advocacy. We have seen a significant increase in the numbers wanting help with claiming benefits, in particular Attendance Allowance. We supported over 20 people to apply for benefits (compared to 8 people the previous year) in addition to writing to over 50 to alert them that they may be entitled to Pension Credit. The additional benefits awarded to individuals total over £85,000 per year.

This year we had over 50 active volunteers (fewer than last year) who contributed over 2200 hours (an increase in last year) in volunteering time to our activities, which ranged from football instructor, driving/giving lifts (over 250 lifts given), group support, newsletter delivery, admin and befriending. It has become more challenging to recruit more volunteers and we find we ask more of our existing volunteers than before the pandemic.

We successfully recruited 5 new trustees, all of whom bring relevant skills and experience to MAECare. We completed a rebranding exercise that saw a new logo and a new trading name 'Moor Allerton Everyone Cares' which we hope will provide a more contemporary image and move us away from being seen as a care home. Unfortunately we received notification of reductions in funding for two services: a 20% reduction in funding for our Enhance discharge service and notice that our flagship service Circles of Support for people living with dementia may be decommissioned during the coming year. This is a significant concern. Trustees approved a Risk Management Policy which identified the top risks to be addressed as a priority. Funding was identified as a major risk.

Future plans

We started to refresh our Business Plan. We now have the benefit of the most recent census data which has been analysed to identify who we are reaching and where we need to put our efforts. Work is ongoing but completing this refresh will be essential in order to produce a fundraising strategy to ensure we continue to meet the needs of our service users and potential service users. Whilst we will lobby hard against the possible decommissioning of the Circles of Support service, we will at the same time have to review our staffing, and how our existing services and activities can be re-configured to continue to meet the needs of the increasing number of people being diagnosed with dementia.

Key management remuneration

The trustees consider the board of trustees and the Chief Operating Officer 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 Chief Operating Officer, 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.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2024

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.

Financial review

The net expenditure for the year was £28,347, including net expenditure of £4,908 on unrestricted funds and net expenditure of £23,439 on restricted funds after transfers.

Reserves policy

The charity holds reserves for the purpose of enabling the smooth running of the charity and to allow for an orderly winding up should the charity need to close. Taking into account long and medium term funding streams, the trustees determine that reserves of between 4 and 6 months of total future budgeted expenditure should be maintained. Based on planned spending of approximately £276,000, this would equate to a lower limit of £92k and an upper limit of £138k.

Moor Allerton Elderly Care

Trustees' report (continued) for the year ended 31 March 2024

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.

Approved by the board of trustees on 21st August 2024.

Signed: H. A. F. (Trustee)

Name: H. A. F. Foreman

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 2024, which are set out on pages 9 to 18.

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 fellow 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 fellow of ACIE 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: 

Name: Simon Bostrom FCIE

28 August 2024

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

Moor Allerton Elderly Care
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

| | Notes | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Grants, contracts and donations | (2) | 108,733 | 121,185 | 229,918 | 230,788 |
| Donations and legacies | | 4,838 | 1,750 | 6,588 | 2,931 |
| Income from activities | | 37,615 | - | 37,615 | 28,708 |
| Subscriptions | | 3,780 | - | 3,780 | 3,227 |
| Fundraising | | 1,007 | - | 1,007 | 1,165 |
| Interest | | 8,202 | - | 8,202 | 4,044 |
| In kind services | | 4,400 | - | 4,400 | 4,400 |
| Total income | | 168,575 | 122,935 | 291,510 | 275,263 |
| Expenditure on: | | | | | |
| Staff costs and sessional workers | (3) | 125,147 | 92,777 | 217,924 | 193,015 |
| Goods and services provided | | 10,338 | 6,882 | 17,220 | 21,100 |
| Grants and donations made | (4) | - | 27,827 | 27,827 | 4,024 |
| Travel and trips | | 8,579 | 580 | 9,159 | 8,264 |
| Training | | 1,240 | 99 | 1,339 | 2,712 |
| Volunteer expenses | | 1,814 | 73 | 1,887 | 1,757 |
| Premises | | 8,923 | 1,436 | 10,359 | 9,072 |
| Telephone | | 3,830 | - | 3,830 | 3,827 |
| Insurance | | 2,158 | - | 2,158 | 1,857 |
| Office costs and printing | | 10,738 | 10,028 | 20,766 | 23,797 |
| Independent examination | | 1,320 | - | 1,320 | 1,080 |
| In kind services | | 4,400 | - | 4,400 | 4,400 |
| Depreciation | | 1,668 | - | 1,668 | - |
| Total expenditure | | 180,155 | 139,702 | 319,857 | 274,905 |
| Net income / (expenditure) | | (11,580) | (16,767) | (28,347) | 358 |
| Transfers between funds | | 6,672 | (6,672) | - | - |
| Net movement in funds | | (4,908) | (23,439) | (28,347) | 358 |
| Fund balances brought forward | | 246,677 | 41,098 | 287,775 | 287,417 |
| Fund balances carried forward | (5) | 241,769 | 17,659 | 259,428 | 287,775 |

All incoming resources and resources expended derive from continuing activities.

Moor Allerton Elderly Care

Balance sheet

as at 31 March 2024

| | 2024 | 2024 | 2024 | 2023 |
|--|----------------|---------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | £ | £ | £ | £ |
| Fixed assets | | | | |
| Tangible assets | (6) 5,004 | - | 5,004 | - |
| Total fixed assets | <u>5,004</u> | <u>-</u> | <u>5,004</u> | <u>-</u> |
| Current assets | | | | |
| Debtors and prepayments | (7) 8,651 | 7,465 | 16,116 | 18,814 |
| Cash at bank and in hand | (8) 235,922 | 10,194 | 246,116 | 277,373 |
| Total current assets | <u>244,573</u> | <u>17,659</u> | <u>262,232</u> | <u>296,187</u> |
| Current liabilities: amounts falling due within one year | | | | |
| Creditors and accruals | (9) 7,808 | - | 7,808 | 8,412 |
| Total current liabilities | <u>7,808</u> | <u>-</u> | <u>7,808</u> | <u>8,412</u> |
| Net current assets / (liabilities) | <u>236,765</u> | <u>17,659</u> | <u>254,424</u> | <u>287,775</u> |
| Net assets | <u>241,769</u> | <u>17,659</u> | <u>259,428</u> | <u>287,775</u> |
| Funds | | | | |
| Unrestricted funds | | | | |
| General unrestricted funds | 241,769 | - | 241,769 | 246,677 |
| Designated funds | (10) - | - | - | - |
| Unrestricted funds | <u>241,769</u> | <u>-</u> | <u>241,769</u> | <u>246,677</u> |
| Restricted funds | - | 17,659 | 17,659 | 41,098 |
| Total funds | <u>241,769</u> | <u>17,659</u> | <u>259,428</u> | <u>287,775</u> |

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 21st August 2024.

Signed: H. A. Foreman (Trustee)

Name: Howard Foreman

Moor Allerton Elderly Care

Notes to the accounts

for the year ended 31 March 2024

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, if 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.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual 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.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment: over 4 years

Moor Allerton Elderly Care
Notes to the accounts
for the year ended 31 March 2024

1 Accounting policies continued

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 2024

| 2 Grants and contracts | 2024 | 2024 | 2024 | 2023 |
|--|---------------------|-------------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| BUPA Foundation | 1,620 | - | 1,620 | 1,920 |
| Leeds Culture Trust | - | 694 | 694 | - |
| Leeds City Council (Core Grant) | 77,909 | - | 77,909 | 77,910 |
| Leeds City Council (Other grants) | - | 20,071 | 20,071 | 14,875 |
| Leeds Older People's Forum (LOPF) | - | 50,800 | 50,800 | 45,548 |
| Masonic Charitable Foundation | - | 5,000 | 5,000 | 5,000 |
| National Lottery Community Fund (NLCF) | - | 11,962 | 11,962 | - |
| NHS Integrated Care Board | 29,204 | - | 29,204 | - |
| Skipton Building Society | - | 1,008 | 1,008 | - |
| Voluntary Action Leeds | - | 28,650 | 28,650 | 18,500 |
| Wades Charity | - | 3,000 | 3,000 | - |
| Garfield Weston | - | - | - | 25,000 |
| Leeds Culture Trust | - | - | - | 300 |
| NHS Integrated Care Board | - | - | - | 41,735 |
| | 108,733 | 121,185 | 229,918 | 230,788 |

| 3 Staff costs and numbers | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Gross salaries | 191,071 | 171,673 |
| Social security costs | 13,170 | 12,146 |
| Employment allowance | (5,000) | (5,000) |
| Pensions | 5,304 | 3,633 |
| Sessional workers and other staff costs | 13,379 | 10,563 |
| | 217,924 | 193,015 |

The average number of employees during the year was 10.9, being an average of 6.4 full time equivalent (2023: 9.8, 6 FTE). There were no employees with emoluments above £60,000.

| Defined contribution pension scheme | 2024 | 2023 |
|---|-------------|-------------|
| | £ | £ |
| Costs of the scheme to the charity for the year | 5,304 | 3,633 |
| Amount of any contributions outstanding at the year end | - | - |
| Amount of any contributions prepaid at the year end | - | - |

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2024

| 4 Grant making | 2024 | 2023 | 2024 | 2023 |
|---------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| | Grants to institutions | Grants to institutions | Grants to individuals | Grants to individuals |
| | £ | £ | £ | £ |
| Gift vouchers | - | - | 500 | - |
| Give A Gift | - | - | 7,500 | 2,000 |
| Lingfield Living Local | 6,000 | 1,122 | - | - |
| Leeds Community Spaces | 3,915 | - | - | - |
| Barca | 3,915 | - | - | - |
| Chabad Lubavitch | 1,855 | - | - | - |
| St Barnabas Church | 600 | 114 | - | - |
| St. Johns Church | 600 | - | - | - |
| Moortown Methodist Church | 1,700 | 500 | - | - |
| Grace & Care | 600 | 288 | - | - |
| Wigton Moor Church | 642 | - | - | - |
| Total | 19,827 | 2,024 | 8,000 | 2,000 |

MAECare was asked by Voluntary Action Leeds to hold Household Support Fund for the Alwoodley Ward to distribute to local people in need by reason of financial hardship. This was delivered either by MAECare distributing shopping and fuel vouchers to older people or by passing grants to other local organisations which provided similar support to the wider community, in particular working age families.

| 5 Restricted funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|---------------------------------------|--------------------|-----------------|-----------------|------------------|--------------------|
| | £ | £ | £ | £ | £ |
| LCC - 100% Digital | 8,201 | - | 2,537 | (5,664) | - |
| LCC - Annual Celebration | - | 750 | 750 | - | - |
| LOPF - Brighter Days Breakfast | - | 1,148 | 1,148 | - | - |
| LCC - Community Connections | 4,000 | - | 3,472 | - | 528 |
| LCC - Complementary Therapies | - | 1,800 | 1,753 | - | 47 |
| LOPF - Enhance | 9,336 | 49,652 | 50,062 | - | 8,926 |
| LCC - Getting Older & Staying Healthy | - | 9,059 | 9,059 | - | - |
| LOPF - Healthy Warm & Well | 1,182 | - | 1,182 | - | - |
| VAL - Household Support Fund | 107 | 20,000 | 19,598 | - | 509 |
| Leeds 2023 | - | 694 | 694 | - | - |
| VAL - Listening Well Exercise | - | 1,100 | - | - | 1,100 |
| NHS - Local Care Partnership | 13,046 | - | 13,046 | - | - |
| VAL - Local Warm Space | - | 6,600 | 6,600 | - | - |
| Masonic Charitable Foundation | 5,000 | 5,000 | 5,000 | - | 5,000 |
| NLCF | - | 11,962 | 11,962 | - | - |
| VAL - Neighbourly Warmth | 226 | 950 | 982 | - | 194 |
| LCC - Housing Advisory Project | - | 8,462 | 8,462 | - | - |
| Skipton Building Society | - | 1,008 | - | (1,008) | - |
| Wades Charity | - | 3,000 | 3,000 | - | - |
| Walking Football Donation | - | 1,750 | 395 | - | 1,355 |
| | 41,098 | 122,935 | 139,702 | (6,672) | 17,659 |

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2024

5 Restricted funds continued

| Fund name | Purpose of restriction |
|---------------------------------------|---|
| LCC - 100% Digital | To take on the role of Digital Health Hub and join the Central Local Care Partnership Digital Health Club network. The transfer relates to the purchase of tangible fixed assets. |
| LCC - Annual Celebration | Towards a local social event with our service users. |
| LOPF - Brighter Days Breakfast | To provide the Winter breakfast club running every Friday from October to December 2023. |
| LCC - Community Connections | Funded by Leeds City Council Housing Advisory Panel, Community Connections supports digital inclusion activities. |
| LCC - Complementary Therapies | To provide low cost massage, reflexology, reiki and art to help improve physical and emotional wellbeing. |
| LOPF - Enhance | Funded by Leeds Community Healthcare Trust, a project to support people leaving hospital to live independently in their own homes. |
| LCC - Getting Older & Staying Healthy | Funding towards staff costs for the project sponsored by the LCC Communities Team. |
| LOPF - Healthy Warm & Well | Funded by Leeds Older People's Forum, this supports our ongoing breakfast club activity. |
| VAL - Household Support Fund | To supply food and fuel vouchers for those in need from the local community. |
| Leeds 2023 | As an anchor organisation for the Leeds 2023 Year of Culture, to provide a signposting service to key local contacts and host a walking football event held in Summer 2023. |
| VAL - Listening Well Exercise | To fund our participation in the Local Community Anchor Network's exercise to hear from local communities as to what's important to them. |
| NHS - Local Care Partnership | Funded by NHS Integrated Care Board to tackle localised health inequalities. |
| VAL - Local Warm Space | To provide a network neighbourhood Leeds welcome space co-ordination and to fund to enable community organisations to provide a welcome space. |
| Masonic Charitable Foundation | A grant that supports 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. |
| NLCF | Funding to maintain current advice service to meet increase in demand until 31st March 2024. This is achieved through staff providing the additional capacity required to deliver the increase in demand. |
| VAL - Neighbourly Warmth | The fund enables support to be given to local community organisations that can bring people together in warm spaces. |
| LCC - Housing Advisory Project | Funding from the LCC Outer North East Advisory Panel for Digital Inclusion, contributing to staff costs. |
| Skipton Building Society | Funding to purchase a new projector used for film screenings at MAECare's premises. The transfer relates to the purchase of tangible fixed assets. |
| Wades Charity | To contribute towards the cost of providing various social activities to service users, including transport, hosting meals out, and film screenings. |
| Walking Football Donation | A restricted donation to be used to purchase equipment for the Extra-Timers Walking Football Group. |

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2024

6 Tangible assets

| | Office equipment | Total |
|-----------------------|---------------------|--------------|
| <u>Cost</u> | £ | £ |
| At 1 April 2023 | - | - |
| Additions | 6,672 | 6,672 |
| At 31 March 2024 | <u>6,672</u> | <u>6,672</u> |
| | | |
| <u>Depreciation</u> | | |
| At 1 April 2023 | - | - |
| Charge for year | 1,668 | 1,668 |
| At 31 March 2024 | <u>1,668</u> | <u>1,668</u> |
| | | |
| <u>Net book value</u> | | |
| At 31 March 2024 | <u>5,004</u> | <u>5,004</u> |
| | | |
| At 31 March 2023 | <u>-</u> | <u>-</u> |

7 Debtors and prepayments

| | 2024 | 2023 |
|----------------|---------------|---------------|
| | £ | £ |
| Debtors | 7,439 | 8,550 |
| Prepayments | 1,637 | 1,450 |
| Accrued income | 7,040 | 8,814 |
| | <u>16,116</u> | <u>18,814</u> |

8 Cash at bank and in hand

| | 2024 | 2023 |
|--------------|----------------|----------------|
| | £ | £ |
| Cash at bank | 245,700 | 277,080 |
| Cash in hand | 416 | 293 |
| | <u>246,116</u> | <u>277,373</u> |

9 Creditors and accruals

| | 2024 | 2023 |
|---|--------------|--------------|
| | £ | £ |
| Creditors | 1,220 | 2,917 |
| Accruals | 3,962 | 3,225 |
| Deferred income (see note below for analysis) | 1,920 | 2,270 |
| Other creditors | 706 | - |
| | <u>7,808</u> | <u>8,412</u> |

Deferred income

| | Deferred to next year | Released from last year |
|----------------------|--------------------------|-------------------------------|
| | £ | £ |
| Members subscription | 1,920 | 2,225 |
| Trips | - | 45 |
| | <u>1,920</u> | <u>2,270</u> |

| Item name | Reason for deferral |
|----------------------|--------------------------|
| Members subscription | Fees received in advance |
| Trips | Fees received in advance |

Moor Allerton Elderly Care
Notes to the accounts continued
for the year ended 31 March 2024

| 10 Designated funds | Balance b/f | Incoming | Outgoing | Transfers | Balance c/f |
|----------------------------|--------------------|-----------------|-----------------|------------------|--------------------|
| | £ | £ | £ | £ | £ |
| Redundancy provision | 10,000 | - | - | (10,000) | - |
| | <u>10,000</u> | <u>-</u> | <u>-</u> | <u>(10,000)</u> | <u>-</u> |

| Fund name | Reason for designation |
|----------------------|---|
| Redundancy provision | The balance from the previous year has been transferred back to unrestricted funds and the reserves policy formulated to include cover for winding up costs including redundancies. |

11 Related party transactions

Trustee expenses

During the year 1 trustee was paid a total of £2 in respect of travel (previous year: 1 trustee and £2).

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £35,159 (previous year: £33,950).

12 Donated goods and services

During the year the charity's newsletter was sponsored by a third party. The value of the sponsorship was £4,400 (2023:£4,400).

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 2024

| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
|--------------------------------------|-----------------|-----------------|-----------------|---------------|-----------------|----------------|
| | Unrestricted | Unrestricted | Restricted | Restricted | Total | Total |
| | funds | funds | funds | funds | funds | funds |
| | £ | £ | £ | £ | £ | £ |
| Income | | | | | | |
| Grants, contracts and donations | 108,733 | 133,649 | 121,185 | 97,139 | 229,918 | 230,788 |
| Donations and legacies | 4,838 | 2,931 | 1,750 | - | 6,588 | 2,931 |
| Income from activities | 37,615 | 28,708 | - | - | 37,615 | 28,708 |
| Subscriptions | 3,780 | 3,227 | - | - | 3,780 | 3,227 |
| Fundraising | 1,007 | 1,165 | - | - | 1,007 | 1,165 |
| Interest | 8,202 | 4,044 | - | - | 8,202 | 4,044 |
| In kind services | 4,400 | 4,400 | - | - | 4,400 | 4,400 |
| Total income | 168,575 | 178,124 | 122,935 | 97,139 | 291,510 | 275,263 |
| Expenditure | | | | | | |
| Staff costs and sessional workers | 125,147 | 146,966 | 92,777 | 46,049 | 217,924 | 193,015 |
| Goods and services provided | 10,338 | 7,935 | 6,882 | 13,165 | 17,220 | 21,100 |
| Grants and donations made | - | - | 27,827 | 4,024 | 27,827 | 4,024 |
| Travel and trips | 8,579 | 7,974 | 580 | 290 | 9,159 | 8,264 |
| Training | 1,240 | 1,745 | 99 | 967 | 1,339 | 2,712 |
| Volunteer expenses | 1,814 | 1,709 | 73 | 48 | 1,887 | 1,757 |
| Premises | 8,923 | 9,072 | 1,436 | - | 10,359 | 9,072 |
| Telephone | 3,830 | 3,827 | - | - | 3,830 | 3,827 |
| Insurance | 2,158 | 1,857 | - | - | 2,158 | 1,857 |
| Office costs and printing | 10,738 | 13,984 | 10,028 | 9,813 | 20,766 | 23,797 |
| Independent examination | 1,320 | 1,080 | - | - | 1,320 | 1,080 |
| In kind services | 4,400 | 4,400 | - | - | 4,400 | 4,400 |
| Depreciation | 1,668 | - | - | - | 1,668 | - |
| Total expenditure | 180,155 | 200,549 | 139,702 | 74,356 | 319,857 | 274,905 |
| Net income / (expenditure) | (11,580) | (22,425) | (16,767) | 22,783 | (28,347) | 358 |
| Transfers between funds | 6,672 | - | (6,672) | - | - | - |
| Net movement in funds | (4,908) | (22,425) | (23,439) | 22,783 | (28,347) | 358 |
| Fund balances brought forward | 246,677 | 269,102 | 41,098 | 18,315 | 287,775 | 287,417 |
| Fund balances carried forward | 241,769 | 246,677 | 17,659 | 41,098 | 259,428 | 287,775 |

