

Company registration number: 3091262

Charity registration number: 1060138

Leeds Involving People

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022



Accounting | business advisory

foster mann is a trading name of Foster Mann (UK) Limited

Registered office: Unit 26G, Springfield Commercial Centre, Bagley Lane, Farsley, Leeds, LS28 5LY

Registered in England: 11833403

Leeds Involving People

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Leeds Involving People

Reference and Administrative Details

Charity Registration Number	1060138
Company Registration Number	3091262
Registered Office	The charity is incorporated in England. Suite 5 Unity Business Centre 26 Roundhay Road Leeds LS7 1AB
Independent Examiner	Foster Mann (UK) Limited Unit 26G Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY
Accountants	Foster Mann (UK) Limited Unit 26g Springfield Commercial Centre Bagley Lane Farsley Leeds LS28 5LY

Leeds Involving People

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Public benefit

The objects of the charitable company are the relief of persons who have physical and/or mental impairments or who are in some way disadvantaged by reason of their health by the provision of advice, support and education. This includes the promotion of the representation of service users and carers in planning, delivery and monitoring of services and to advise statutory and other agencies on the development of policy and good practice on user and carer involvement, in order to improve the conditions of life for the residents of Leeds.

Leeds Involving People offer a service that links decision-makers and communities. We give a voice to residents and support the improvement of health, social care and community services.

LIP is a member-led charity that provides and represents the independent voice of people to have a platform through the promotion of effective involvement to share their lived experiences. We do this by:

- Ensuring there is always user voice at the core of decision-making
- Creating a branding that is trusted by the citizens of Leeds as an independent charity that offers an opportunity for people to improve Leeds health and social care services.
- Acting as an Independent voice in the Leeds health and social care economy
- Involving the community in the development of health and social care services by ensuring their opinions and concerns are at the centre of decision-making processes that shape services and the involvement agenda.
- Working with partners across the public and private sector sharing best practise and ensuring coproduction continues in commissioning, consultation and engagement
- Continuing to provide expertise to our partners in bespoke engagement plans to ensure hard to reach communities are given the full opportunity to participate
- Acting as an independent conduit to effective engagement by providing a trusted broker in the system of service provision
- Involving people by promoting best practice in involvement and by ensuring we use methods that are appropriate, accessible and responsive to the needs of individuals and communities.
- Supporting individuals and organisations to become involvement ready so they can work in partnership with public bodies to shape, improve and co-design services.
- Supporting organisations to effectively involve their services users to become 'involvement ready'
- Acting as a specialist voice for seldom-heard communities as identified in the Connecting Leeds strategy, outer area strategy

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Shindi Dahri

Paul Landey

Alison Fry

Mary Naylor

Irene Wyatt

Philip Gleeson

Heather Deal (appointed 9 December 2021)

Leeds Involving People

Trustees' Report

Welcome from our chair

The LIP Board would like to acknowledge how difficult this year has been, due to the COVID pandemic, the rising concerns about the cost of living in the UK and many other factors. LIP will try to support our members as best as we are able.

Co-producing engagement methods with our members, Board, staff and volunteers, spreading our wings far and wide throughout Leeds to ensure that everyone has a chance to have their say, and ensuring that people from seldom-heard groups are involved at all times is what we are all about. Not forgetting the Involvement Groups that we support, which are true opportunities for your voice to have a positive impact. Seeing our members share the lived experiences and opinions with commissioners makes us feel so privileged to be doing the work that we do, there is nothing more empowering than watching the conversations flow.

Thank you to the ongoing support from all of our funders and partners whose commitment to involving people has been truly humbling. Without your commitment and vision, public involvement in Leeds would not be as innovative or effective as it is. LIP is noticing a real desire to work with communities.

As ever, we thank our members for their continued support in the work that we do. If we could thank all of you personally, we would do. You keep LIP alive, and continuously remind us of the value of involvement. Your contribution is making a real difference in Leeds. Thank you for this, and thank you for your continued belief and support in the work that we do.

Contents

Together We Can

The work of Together We Can has gone from strength to strength in a year where mental health and wellbeing has been a big and regular topic of conversation, as we all try to recover from lockdown and the effects of the pandemic. TWC members have been active participants of all the Leeds Clinical Commissioning Group work streams, making sure the lived experience voice is central to all the discussions taking place on the local mental health agendas, including regular:

- NHS Partnerships meetings on Urgent care / Section 136 and Crisis support services
- Co-occurring Mental health drug and alcohol strategy group
- Mindwell Steering Group
- Recovery College
- Mental Health Partnership Board

Supporting our membership

All this hard work is only possible with our fantastic members putting in the time and effort. To do this we try and make sure people are supported and prepared. Support can mean anything from having weekly meetings for those people taking on bigger projects, a regular phone call or email to others. TWC meets every month and has regular attendees whilst others do not come to the regular meeting they are out networking and feeding back on a regular basis. Over the last year TWC members have chaired our meetings, attended strategic meetings, and taken part in other events.

We have supported our membership on the widest range of issues from universal credit, references and employment, advocacy, bereavement and physical ill health, support with complex complaints, hoarding, anxiety, confidence and self-esteem, caring responsibilities, use of drugs and alcohol, taking part in research, taking part in personal and professional development, getting into employment, staying in employment, linking into services, housing, and much more. It is with this support, commitment and passion of our membership that we look forward to facing the challenges of the coming year.

Mental health collaborative

Leeds Involving People

Trustees' Report

The Collaborative is a group of key stakeholders with the aim of opening up a conversation about mental health involving everyone across the system in Leeds from those commissioning and providing support to those accessing support, to bring about change - with the goal to improve the mental health and wellbeing of people in Leeds.

LIP have regularly attended and contributed to meetings, inviting member participation where appropriate and making sure the focus remained human rather than clinical. We have met with members to take detailed case studies so that the MHC could test if outcomes would change (and improve) under the new system design.

We have attended the Mental Health Partnership Board to provide feedback from members about their top issues. We were tasked by the MHPB to review the "I" Statements which we did alongside our members. We took the issue of GP access (which had been raised by many members) to them, along with a presentation summarising the results of the first GP Access survey. Then we produced an indepth report including demographics and presented that to the MHPB. As a result of the issues raised in the Big Leeds Chat and those highlighted by LIP's report, the CCG appointed a team to investigate improving GP access.

Training

LIP have designed and delivered training to members & staff to support wellbeing and build confidence and support engagement:

- ASC/Listening project - what is adult social care? (Jan 22)
- Zoom & Jamboard (Jan 22)
- Winter wellbeing (Jan 22)
- Confidence building (Feb 22)
- Managing Anxiety (March 22)
- Being a good listener (Listening project) (March 22)

Leeds Deaforum

The Leeds DEAForum continues to expand its membership and work closely with external providers to improve services for the Deaf community of Leeds. Members have regularly attended an NHS Steering Group exploring accessibility, as well as attending the #BSLActNow rally in London.

The Leeds DEAForum also hosted an event in March 2022 as part of Sign Language Awareness Week - "Celebrating Sign"! It had a great turnout and it was great to see different communities coming together.

Barnsley Deaf Community

We are sorry to share that our work in Barnsley finished as of March 2022. We give thanks to the wonderful members involved.

We worked with members to improve their confidence to come back out into the community after COVID, ran regular training sessions to help members understand how to use Zoom as well as representing the views of the Deaf community at Mental Health Strategy Vision meetings. We reinstated the Deaf Culture Café which met every fortnight in local venues as well as holding an Open Day to increase Deaf Awareness in the local community and give members a chance to connect with each other and local services.

Conversation cafes

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Trustees' Report

LIP received funding from The National Lottery Awards for All scheme to meet every fortnight in community venues across the city to talk about issues that matter to attendees.

The issues discussed included:

- Experiences of Adult Social Care
- How you see a "Good Death"
- Healthy eating
- Improving your environment
- Accessibility

BSL Interpreters are provided at every Cafe.

The visible project

The emotional and advocacy support offered to members was expanded due to the isolation experienced during COVID and the group continued to meet regularly on Zoom, via phone calls etc. The group have refined the workshop material they have written and practiced its delivery. Members of the group agreed on the coproduction of podcasts including the set-up and format of the episodes. The Terms of Reference were amended and agreed by the Steering Group and the LIP Trustees. The Leadership Reference Group collaborated with MindWell who requested that they tested the "Childhood Abuse" section of their website to make it more accessible.

St Gemma's Hospice Steering Group

LIP worked closely with St Gemma's Hospice this year to review what a "good death" looks like for the citizens of Leeds. Feedback included:

- The wish to go peacefully and not leave distress with family members
- Having family present
- The importance of pain relief
- To be listened to
- The importance of acknowledging and respecting cultures

Connecting Leeds

LIP worked closely with Leeds City Council and other partners to ensure that citizens were engaged in the transport planning of Leeds.

Areas covered included:

- A61
- A64
- A6110
- Armley Gyratory
- Harehills
- Chapeltown
- Hyde Park

Adult social care

Leeds Involving People

Trustees' Report

Better Lives Board

LIP continue to provide citizen involvement on the Better Lives Board, which is healthy living, social care and Age Friendly services working together to make Leeds the best city for health and wellbeing. This year we have looked at items such as:

- Community Equipment Service and Help Alarm Support
- Better Lives Strategy
- Leeds Carers Partnership Strategy
- The Listening Project

We were very pleased to take part in the review of the Better Lives Strategy, which sets out how Leeds City Council will achieve their vision: "We want every person in Leeds that needs care and support to live in the place they call home with the people and things they love, in communities that look out for one another, doing the things that matter most to them."

Forum for Race Equality in Social Care and Health

The purpose of FRESH is to bring together members of the communities in Leeds. LIP provides administrative support and staff to the Forum, and also continuously promotes it to perspective new members and communities.

We were very pleased to welcome Health partners to the Forum this year with representatives from NHS Leeds CCG regularly attending.

Topics covered by the Forum this year include:

- Adult Social Care Data
- Culturally Competent Providers
- Mental Health Transformation Programme
- The Listening Project

We look forward to the future plans of the Forum

Adult social care continued

The Equipment and Telecare Service User Group

During this year LIP strengthened their connections with the William Merritt Disabled Living Centre, holding regular meetings at their venue and representing LIP at events held by the Centre.

Topics discussed at the Group included:

- Telecare
- Increasing membership
- Leeds Community Equipment Services

Zoom socials

During COVID-19, LIP chose to offer Zoom socials to our members as a way to practice and learn new technological skills and to gain confidence before accessing other, more formal meetings. These socials were a chance to share learning, ask questions and chat freely without having an agenda. They were also an opportunity to have weekly contact available.

Community Mental Health Transformation

Leeds Involving People

Trustees' Report

The Community Mental Health Transformation work began in October 2021 and began to develop a network of people with lived experience and carers. There is a core group of people between 8 and 10 who attend regularly.

The group meets weekly on Wednesday afternoon and has become a key part of the Transformation process as our members have been involved in all the workshops about the new model of mental health, interviews for new roles within transformation, talks to significant boards within mental health, training and development session and identifying key decision makers to invite into their network to discuss Transformation.

The Transformation began with a process called the 90 Day Learning Cycle, a fast paced process to gather learning from what was already there.

The Involvement and Engagement Workstream lead by the Involvement Lead is responsible for ensuring we are meeting our targets and milestones for the work we are doing on Involvement, we are responsible to a Programme Delivery Group and the Transformation Programme Board and provide written reports to both.

This process has had some challenges along the way, and we have been able to deal with them head on, change our course and try new approaches, we know that the services we currently have in mental health will not change overnight, we know it will take time for things to change, but we feel we are now on a journey to making change happen with the people who have lived experience of these services at the heart of the new model design and development of a new approach through co-production.

The Listening Project

LIP began work on The Listening Project, which involves working in partnership with Leeds City Council to look at which communities are not accessing Adult Social Care services.

The project wants to ensure that:

- There is equity of access for all communities
- They are able to offer a choice of culturally competent services

LIP worked with members of the Better Lives Board to create an engagement plan and offered training to the community members around how Adult Social Care works and How to Be a Good Listener so they could deliver focus groups alongside LIP staff members and social workers from Leeds City Council.

Acts 435

LIP are registered as an advocate for Acts 435. Up to £150 can be donated to people in need.

Acknowledgements

Leeds Involving People's Board of Trustees, staff and members would like to thank our strategic partners and funders. Without your continued support we would not be able to fulfil our mission to link decision-makers and communities and to give a voice to residents to support the improvement of health, social care and community services.

Leeds Involving People

Trustees' Report

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Leeds Involving People for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. 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;

Leeds Involving People

Trustees' Report

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

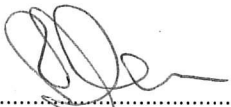
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 4 October 2022 and signed on its behalf by:



.....
Mary Naylor
Trustee

Philip Gleeson

PP

Mary Naylor

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Leeds Involving People
for the Year Ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Leeds Involving People for the year ended 31 March 2022 as set out on pages 11 to 24 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Leeds Involving People, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Leeds Involving People and state those matters that we have agreed to state to the board of directors of Leeds Involving People, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Leeds Involving People and its board of directors as a body for our work or for this report.

It is your duty to ensure that Leeds Involving People has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Leeds Involving People. You consider that Leeds Involving People is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Leeds Involving People. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Foster Mann (UK) Limited

Foster Mann (UK) Limited
Unit 26g Springfield Commercial Centre
Bagley Lane
Farsley
Leeds
LS28 5LY

4 October 2022

Leeds Involving People

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	16,279	16,279
Charitable activities	4	<u>306,631</u>	<u>306,631</u>
Total income		<u>322,910</u>	<u>322,910</u>
Expenditure on:			
Raising funds	5	(25,742)	(25,742)
Charitable activities	6	<u>(240,588)</u>	<u>(240,588)</u>
Total expenditure		<u>(266,330)</u>	<u>(266,330)</u>
Net income		<u>56,580</u>	<u>56,580</u>
Net movement in funds		56,580	56,580
Reconciliation of funds			
Total funds brought forward		<u>103,721</u>	<u>103,721</u>
Total funds carried forward	16	<u>160,301</u>	<u>160,301</u>
	Note	Unrestricted funds £	Total 2021 £
Income and Endowments from:			
Donations and legacies	3	8,838	8,838
Charitable activities	4	<u>183,025</u>	<u>183,025</u>
Total income		<u>191,863</u>	<u>191,863</u>
Expenditure on:			
Raising funds	5	(19,178)	(19,178)
Charitable activities	6	<u>(160,747)</u>	<u>(160,747)</u>
Total expenditure		<u>(179,925)</u>	<u>(179,925)</u>
Net income		<u>11,938</u>	<u>11,938</u>
Net movement in funds		11,938	11,938
Reconciliation of funds			
Total funds brought forward		<u>91,783</u>	<u>91,783</u>
Total funds carried forward	16	<u>103,721</u>	<u>103,721</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

The notes on pages 13 to 24 form an integral part of these financial statements.

Leeds Involving People
(Registration number: 3091262)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	5,266	1,742
Current assets			
Debtors	12	23,776	28,190
Cash at bank and in hand	13	141,864	87,480
		165,640	115,670
Creditors: Amounts falling due within one year	14	(10,605)	(13,691)
Net current assets		155,035	101,979
Net assets		160,301	103,721
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		160,301	103,721
Total funds	16	160,301	103,721

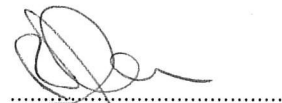
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 4 October 2022 and signed on their behalf by:



Mary Naylor
Trustee

Philip Gleeson
P.P.
Mary Naylor

The notes on pages 13 to 24 form an integral part of these financial statements.

Leeds Involving People

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

1 Charity status

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

Suite 5 Unity Business Centre

26 Roundhay Road

Leeds

LS7 1AB

These financial statements were authorised for issue by the trustees on 4 October 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Leeds Involving People 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Leeds Involving People

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Leeds Involving People

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Leeds Involving People

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

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Leeds Involving People

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

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Leeds Involving People

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

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Leeds Involving People

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

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants;		
Government grants	7,789	7,789
Grants from other charities	8,490	8,490
Total for 2022	16,279	16,279
Total for 2021	8,838	8,838

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	306,631	306,631
Total for 2022	306,631	306,631
Total for 2021	183,025	183,025

Leeds Involving People

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

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		24,342	24,342
Total for 2022		24,342	24,342
Total for 2021		18,307	18,307

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	1,400	1,400
Total for 2022		1,400	1,400
Total for 2021		871	871
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	240,588	240,588
Total for 2021		160,747	160,747

**Total
expenditure
£**

In addition to the expenditure analysed above, there are also governance costs of £240,588 (2021 - £160,747) which relate directly to charitable activities. See note 7 for further details.

Leeds Involving People

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

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	167,116	167,116
Social security costs	9,703	9,703
Pension costs	9,290	9,290
Compensation payments	10,792	10,792
Other staff costs	1,158	1,158
Audit fees		
Other fees paid to auditors	4,114	4,114
Legal fees	8,016	8,016
Marketing and publicity	1,071	1,071
Other governance costs	29,328	29,328
Total for 2022	240,588	240,588
Total for 2021	160,747	160,747

8 Net incoming/outgoing resources

Net incoming resources for the year include:

2022
£

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	167,116	121,633
Social security costs	9,703	5,424
Pension costs	9,290	7,349
Compensation payments	10,792	-
Other staff costs	1,158	-
	198,059	134,406

No employee received emoluments of more than £60,000 during the year.

Leeds Involving People

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

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	3,485	3,485
Additions	4,924	4,924
At 31 March 2022	<u>8,409</u>	<u>8,409</u>
Depreciation		
At 1 April 2021	1,743	1,743
Charge for the year	1,400	1,400
At 31 March 2022	<u>3,143</u>	<u>3,143</u>
Net book value		
At 31 March 2022	<u>5,266</u>	<u>5,266</u>
At 31 March 2021	<u>1,742</u>	<u>1,742</u>

12 Debtors

	2022 £	2021 £
Trade debtors	23,776	23,698
Prepayments	-	4,491
Other debtors	-	1
	<u>23,776</u>	<u>28,190</u>

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	-	74
Cash at bank	141,864	87,406
	<u>141,864</u>	<u>87,480</u>

Leeds Involving People

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

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,061	9,648
Other creditors	2,224	3,043
Accruals	1,320	1,000
	<u>10,605</u>	<u>13,691</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £9,290 (2021 - £7,349).

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>103,721</u>	<u>322,910</u>	<u>(266,330)</u>	<u>160,301</u>

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	<u>91,783</u>	<u>191,863</u>	<u>(179,925)</u>	<u>103,721</u>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	5,266	5,266
Current assets	165,640	165,640
Current liabilities	<u>(10,605)</u>	<u>(10,605)</u>
Total net assets	<u>160,301</u>	<u>160,301</u>

Leeds Involving People

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

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	1,742	1,742
Current assets	115,670	115,670
Current liabilities	<u>(13,691)</u>	<u>(13,691)</u>
Total net assets	<u><u>103,721</u></u>	<u><u>103,721</u></u>

18 Analysis of net funds

	At 1 April 2021 £	At 31 March 2022 £
Cash at bank and in hand	<u>87,480</u>	<u>87,480</u>
Net debt	<u><u>87,480</u></u>	<u><u>87,480</u></u>
	At 1 April 2020 £	At 31 March 2021 £
Cash at bank and in hand	<u>77,699</u>	<u>77,699</u>
Net debt	<u><u>77,699</u></u>	<u><u>77,699</u></u>

Leeds Involving People

Statement of Financial Activities by fund for the Year Ended 31 March 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	16,279	8,838
Charitable activities	<u>306,631</u>	<u>183,025</u>
Total income	<u>322,910</u>	<u>191,863</u>
Expenditure on:		
Raising funds	(25,742)	(19,178)
Charitable activities	<u>(240,588)</u>	<u>(160,747)</u>
Total expenditure	<u>(266,330)</u>	<u>(179,925)</u>
Net income	<u>56,580</u>	<u>11,938</u>
Net movement in funds	56,580	11,938
Reconciliation of funds		
Total funds brought forward	<u>103,721</u>	<u>91,783</u>
Total funds carried forward	<u><u>160,301</u></u>	<u><u>103,721</u></u>

Leeds Involving People

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	16,279	8,838
Charitable activities (analysed below)	<u>306,631</u>	<u>183,025</u>
Total income	<u>322,910</u>	<u>191,863</u>
Expenditure on:		
Raising funds (analysed below)	(25,742)	(19,178)
Charitable activities (analysed below)	<u>(240,588)</u>	<u>(160,747)</u>
Total expenditure	<u>(266,330)</u>	<u>(179,925)</u>
Net income	<u>56,580</u>	<u>11,938</u>
Net movement in funds	56,580	11,938
Reconciliation of funds		
Total funds brought forward	<u>103,721</u>	<u>91,783</u>
Total funds carried forward	<u><u>160,301</u></u>	<u><u>103,721</u></u>

Leeds Involving People

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
UK Government grants	7,789	6,878
Grants - other agencies	8,490	1,960
	<u>16,279</u>	<u>8,838</u>
<i>Charitable activities</i>		
Contractual income from government or public authorities	306,631	183,025
	<u>306,631</u>	<u>183,025</u>
<i>Raising funds</i>		
Direct costs	(15,859)	(10,142)
Subcontract cost	(8,483)	(8,165)
Depreciation of office equipment	(1,400)	(871)
	<u>(25,742)</u>	<u>(19,178)</u>
<i>Charitable activities</i>		
Wages and salaries	(167,116)	(121,633)
Staff NIC (Employers)	(9,703)	(5,424)
Staff pensions (Defined contribution) - pension scheme 1	(9,290)	(7,349)
Staff training & recruitment	(987)	-
Redundancy costs	(10,792)	-
Rent	(4,498)	(4,907)
Rates	(3,241)	(1,151)
Insurance	(3,574)	(873)
Repairs and maintenance	(2,340)	-
Telephone and fax	(874)	(109)
Computer software and maintenance costs	(3,331)	(5,435)
Printing, postage and stationery	(1,603)	(4,161)
Trade subscriptions	(2,114)	(1,760)
Charitable donations	(193)	-
Hire of plant and machinery (Operating leases)	(4,800)	(4,800)
Cleaning	-	(168)
Travel and subsistence	(2,784)	(880)
Advertising	(1,071)	(368)
Staff entertaining (allowable for tax)	(171)	-
Accountancy fees	(4,114)	(272)
Admin fees	(1,174)	-
Legal and professional fees	(6,842)	(1,906)
Bank interest payable	24	449
	<u>(240,588)</u>	<u>(160,747)</u>

This page does not form part of the statutory financial statements.

