

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 2023



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

Chairman	Mary Naylor
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 2023.

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:

Leeds Involving People

Trustees' Report

Trustees:	Sindo Dahri
	Paul Landey
	Alison Fry (resigned 29 September 2022)
	Mary Naylor
	Irene Wyatt (resigned 31 May 2022)
	Philip Gleeson
	Hilary Adolfson (appointed 29 September 2022 and resigned 9 February 2023)
	Margaret Wilkinson (appointed 29 September 2022)
	Tessa Francis
	Helen Crockett
	Cllr Jane Dawson
	Prem Singh Duggal
Chairman:	Mary Naylor

Welcome from our Chair, Mary Naylor, MBE

At the start of this financial year, Leeds Involving People, was still trying to recover from the effects of lockdown. Members were still cautious to travel and attend meetings but there was greater enthusiasm to engage face to face and provide feedback of the services discussed by the service users. I wish to thank all the members for their undying support and desire to improve services for others.

Without their engagement and feedback Leeds Involving People could not function.

The Leeds Involving People staff team have been very adaptable to support the demands of engagement, co-production and support our members through this period of transition. The team have ensured that the people's voice has been heard by the commissioners and affected their understanding of the people's experiences of services provided through our City of Leeds.

It is a continual delight to observe the flow of conversation from members and see their confidence develop in speaking out on matters that concern them.

We acknowledge and appreciate the ongoing support and engagement with all our funders and partners and their inclusivity for patient and public involvement in their services.

Together we can reach out to diverse communities and minority groups to ensure their concerns are raised and improve communities for all in Leeds.

Many thanks to everyone for all their contributions and time to make a real difference in Leeds.

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Trustees' Report

Together We Can (NHS Integrated Care Board, ICB)

Together We Can is a steering group to forward the current mental health concerns of our members. This is linked to meeting the delivery of the Leeds Mental Health Strategy aims.

Membership is strong and the monthly meetings have been lively and informative as individuals felt comfortable and confident to speak out and contribute to the topics discussed.

Generalising, the members repeatedly reported the distressed experiences of the transport changes in Leeds. This impacted on anxiety levels and confidence to travel around the city and impacted on their wellbeing.

Access to GP's involved long waiting times on the phone, using up precious mobile data only to be told to ring back the next day.

Initial access to receive a Mental Health assessment into services was difficult and taking protracted lengths of time. Those in the system were getting assistance, some felt phone consultations were inappropriate and others preferred phone consultations. Continuity of care was inconsistent which was stated as being de-stabilising as trust between individuals has to be continuously rebuilt.

Two main events through this financial year were facilitated.

1.3 Day Festival of Wellbeing held in different community centres, Woodhouse, Beeston and Headingley.

This supported wider communities and recruited new members to LIP. Feedback was that the attendees were delighted to have the opportunity to actually "get out" and meet people after 2 years of isolation.

Participation of all the workshops offered in those three days was high, thoroughly enjoyed and considered very helpful for the individuals.

2. Celebration of Neurodiversity

This day event saw regular members and many new people participating. These were mainly curious neurodiverse individuals and families delighted to have such an event for them in Leeds as there was no such events for the neurodiverse available. In addition to participating in the workshops or activities attendees said it gave them a space to be able to talk openly with LIP staff and each other and found that "they were not alone" an important factor for their wellbeing.

At our regular monthly meetings topics that were discussed were:

Crisis and Urgent Care; Crisis re-design; Domestic Violence; Support for Asylum Seekers; Social Prescribing; Recovery College; Poverty impact, food and fuel; reviewing the Terms of Reference and discussing the Transformation Project and engaging with the Transformation Team.

Members were given guidance to chair meetings, provide the service viewer's perspective at other Mental Health related meetings and provided feedback of topics they wished to be discussed.

Conversation Cafes were very successful to enable informal "chats" around mental health services, signposting of where there was access assistance to services and contributed to the wellbeing of members. As these Conversations were held in different venues, LIP was able to reach out to other citizens and get them to contribute to our regular surveys gaining a wider response cohort.

The current contract is in place until March 2024. The NHS commissioner has let us know that the commissioning style will be changing.

Leeds Involving People

Trustees' Report

Leeds City Council, LCC, Adult Social Care

Leeds Involving People, LIP is active in three main projects:

- The Better Lives Board, BLB
- Forum for Race Equality in Social Care and Health, FRESH
- Leeds Deaf Action Forum, DEAForum

BLB

LIP joint chairs the Better Life Board Service Users and Carers Group. The BLB meets bimonthly and LIP facilitates an open pre-meeting for Service Users, Carers Group, 3rd Sector, other stakeholders and individual interested parties for each meeting. Information is gathered and then discussed with the elected 6 LIP representatives on the BLB to share the feedback within the actual full BLB meetings.

This year LIP and LCC have focused on: Sensory Impairment, Tackling Poverty, Mentally Healthy City, Direct Payments. The group were also involved in co-producing the Terms of Reference and workshops on; Keeping Well, Using Digital Tools and Technology, Good Housing, Better Information and Access, Connecting Thriving Communities and tackling Poverty and Inequalities.

FRESH

LIP worked jointly with Adult Social Care for FRESH, on equality within a range of different services.

Topics focussed on: Improving Access to GP's, Race4Equality Network, Getting your Voice Heard, Food and Fuel Poverty.

The FRESH Forum has taken a new format with speakers in the first half of the meeting and breakout discussions in the second half to allow members to speak to a range of different services about what is important to them. Information is gathered on the feedback from the members.

DEAForum

LIP has support and facilitated the DEAForum monthly meetings and its 50 members are integral to all of LIP's projects and engagements and committed to improving services for the Deaf, hard of hearing and disadvantaged groups.

Deaf Awareness training was provided by DEAForum members for LIP members and outside agencies. Participating has a profound effect on individuals and gave a real understanding of the barriers and issues experienced by the deaf community.

There is a necessity for all organisations but in particular health services, GP's, education, emergency service, LCC and support agencies to provide access to information in an appropriate format.

Too often organisations fail to supply BSL translation services to interact e.g. GP's forcing requests for appointments by telephone is just not workable for a deaf person, dependence on online texts or emails for appointments when users only have basic phones or IT skills. Language used in some communications is not understandable and impossible to understand when English is not ones first language and when the meaning is lost in translation.

Leeds Involving People

Trustees' Report

Mental Health Collaborative

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

LIP have ensured representation at a range of different meetings and projects undertaken in this financial year. e.g. Youth Justice, working with 2 groups of young offenders to find out what support they needed.

A survey was co-produced for all staff and young offenders within the system.

GP access, continuing to work on improving access to GP surgeries for all.

Training members to ensure they were prepared and equipped with the necessary skills required to be involved.

Unpaid Carers Project

The West Yorkshire ICB and Networked Lab commissioned work with a group of unpaid carers to ensure that:

- Data is used in a legitimate and transparent way
- That they recognise patients, carers and the public as stakeholders with rights and responsibilities for publicly funded services, research and education.
- That they do not make assumptions about peoples experience of health and care.
- That they focus on reducing health inequalities

The Listening Project

LIP continues to facilitate a series of events to gather information about why certain communities were not accessing Social Care for the Listening Project.

Fundamentally and repeatedly engagement reported poor communication, not knowing how to access information, difficulty navigating the LCC website if the key words to navigate are not known, or not comprehending the language. It was reported that the words quoted of the services did not match what members were experiencing at the point of delivery. LIP has provided feedback that many citizens do not realise that Adult Social Care is delivered by LCC and not the NHS. The website states that there may be a cost when in most cases there is a cost. Overwhelmingly people would prefer to speak to an informed person and rather than being told the answer to a question is not known being reassured that an answer or response would be sought.

Other key themes were: not understanding what Adult Social Care is or offers, feeling ashamed or embarrassed to ask for help, fear of cultural needs not being recognised by the services, language and accessibility barriers.

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The Visible Group

LIP facilitates the Visible Leadership Reference Group, which is made up of survivors of child sexual abuse. They undertake the work to improve the health and wellbeing for other survivors. Excellent work has been carried out over the year, including creating a series of podcasts exploring how services can be accessible and that the interviewing services execute good practice in terms of appropriate awareness in terms of the response to survivors. A guide for GP's has been produced, a series of newsletters and connections made to other groups e.g. Deaf Connect and Leeds Survivor Led Crisis Service to increase the diversity of involvement in the Reference Group.

Connecting Leeds

LIP is the key engagement partner of the Connecting Leeds programme, run by LCC and partners to improve public transport across Leeds.

Key projects this year were: A660 consultation, Scotland Lane, A61/A639, West Leeds, Chapel Allerton Focus Groups, Armley Gyratory, Leeds Rail Station and Leeds City Square.

Leeds Hearing and Sight Loss Services, LHSLs

LIP was commissioned by LHSLs to run a series of Conversation Cafes to gather feedback on the way their Service is running and raising awareness of the Services available in different areas.

The Equipment and Telecare Service User Group, TETSUG

TETSUG is facilitated by LIP on behalf of LCC to take feedback about Leeds Community Equipment Services.

The group has focussed on topics such as: Direct Payments, Telecare, Adult Social Care.

The Starting Point Centre

The Starting Point Centre commissioned LIP to ensure maximum public engagement and awareness of the centre and the services it offers. Outreach was completed in different areas such as: Schools, Libraries, Restaurants/fast food outlets, local third sector organisations. GP surgeries/healthcare, shops and religious buildings.

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Community Mental Health Transformation

LIP hosts the Involvement and Engagement staff on this project which is called (Mental Health) “Transformation” within LIP, from May 2022 they undertook the 90-day learning cycles:

- Days 0-30 Scan literature and assess the current landscape.
- Days 30-60/75 formalise theories and refine what actually works and produce a theory to be tested
- Days 60/75-90 Validate the theory and summarise what has been learned

Three main focus areas were identified:

- Access and assessment (what would be the front door for the service for the new Hub.
- Personalised care planning
- The role of the keyworker

Transformation supported the Involvement network - people who have lived experience who have been planning and providing feedback throughout the process, e.g. they looked at the language used and supported a move away from clinical language towards more accessible language.

Workstreams were developed to enable all partners to contribute towards designing key area, e.g. pathways in and out of the HUB, IT keyworker role etc.

Training

LIP has designed and trained both staff and members to support wellbeing, build confidence and support engagement:

Winter Wellbeing, Celebrating Neurodiversity, Engagement/Involvement Ready, Managing Anxiety, Loving Yourself.

Acts 435

LIP is 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 their support LIP would not be able to fulfil our mission to link decision makers and communities together. Nor would LIP be able to give a voice to under-represented, diverse and minority communities, disabled and disadvantages citizens to inform and support improvement of health and social care, community services and access to information.

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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".

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;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

Leeds Involving People

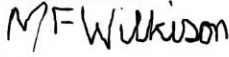
Trustees' Report

- 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.

The annual report was approved by the trustees of the charity on 29 November 2023 and signed on its behalf by:

DocuSigned by:

.....718E12B6B345499.....
Margaret Wilkinson
Trustee

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Leeds Involving People
for the Year Ended 31 March 2023**

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 2023 as set out on pages 12 to 25 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

29 November 2023

Leeds Involving People

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	3,133	3,133
Charitable activities	4	399,448	399,448
Total income		<u>402,581</u>	<u>402,581</u>
Expenditure on:			
Raising funds	5	(39,663)	(39,663)
Charitable activities	6	(356,666)	(356,666)
Total expenditure		<u>(396,329)</u>	<u>(396,329)</u>
Net income		<u>6,252</u>	<u>6,252</u>
Net movement in funds		6,252	6,252
Reconciliation of funds			
Total funds brought forward		<u>160,301</u>	<u>160,301</u>
Total funds carried forward	16	<u>166,553</u>	<u>166,553</u>
	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	16,279	16,279
Charitable activities	4	306,631	306,631
Total income		<u>322,910</u>	<u>322,910</u>
Expenditure on:			
Raising funds	5	(25,742)	(25,742)
Charitable activities	6	(240,588)	(240,588)
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>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 16.

The notes on pages 14 to 25 form an integral part of these financial statements.

Leeds Involving People
(Registration number: 3091262)
Balance Sheet as at 31 March 2023

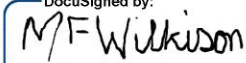
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	6,521	5,266
Current assets			
Debtors	12	19,202	23,776
Cash at bank and in hand	13	<u>154,753</u>	<u>141,864</u>
		173,955	165,640
Creditors: Amounts falling due within one year	14	<u>(13,923)</u>	<u>(10,605)</u>
Net current assets		<u>160,032</u>	<u>155,035</u>
Net assets		<u>166,553</u>	<u>160,301</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>166,553</u>	<u>160,301</u>
Total funds	16	<u>166,553</u>	<u>160,301</u>

For the financial year ending 31 March 2023 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.

The financial statements on pages 12 to 25 were approved by the trustees, and authorised for issue on 29 November 2023 and signed on their behalf by:

DocuSigned by:

718E12B8B345#99.....
 Margaret Wilkinson
 Trustee

The notes on pages 14 to 25 form an integral part of these financial statements.

Leeds Involving People

Notes to the Financial Statements for the Year Ended 31 March 2023

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 29 November 2023.

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 2023

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 2023

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 2023

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.

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Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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Notes to the Financial Statements for the Year Ended 31 March 2023

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 2023

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	3,133	3,133
Total for 2023	<u>3,133</u>	<u>3,133</u>
Total for 2022	<u>16,279</u>	<u>16,279</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
	399,448	399,448
Total for 2023	<u>399,448</u>	<u>399,448</u>
Total for 2022	<u>306,631</u>	<u>306,631</u>

Leeds Involving People

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		37,919	37,919
Total for 2023		<u>37,919</u>	<u>37,919</u>
Total for 2022		<u>24,342</u>	<u>24,342</u>

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	1,744	1,744
Total for 2023		<u>1,744</u>	<u>1,744</u>
Total for 2022		<u>1,400</u>	<u>1,400</u>
			Total costs £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs	7	356,666	356,666
Total for 2022		<u>240,588</u>	<u>240,588</u>
			Total expenditure £

In addition to the expenditure analysed above, there are also governance costs of £356,666 (2022 - £240,588) 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 2023

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Wages and salaries	258,480	258,480
Social security costs	16,441	16,441
Pension costs	15,024	15,024
Other staff costs	4,756	4,756
Audit fees		
Other fees paid to auditors	2,636	2,636
Legal fees	3,900	3,900
Marketing and publicity	4,292	4,292
Other governance costs	51,137	51,137
Total for 2023	<u>356,666</u>	<u>356,666</u>
Total for 2022	<u>240,588</u>	<u>240,588</u>

8 Net incoming/outgoing resources

Net incoming resources for the year include:

2023
£

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	258,480	167,116
Social security costs	16,441	9,703
Pension costs	15,024	9,290
Compensation payments	-	10,792
Other staff costs	4,756	1,158
	<u>294,701</u>	<u>198,059</u>

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 2023

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 2022	8,409	8,409
Additions	<u>2,998</u>	<u>2,998</u>
At 31 March 2023	<u>11,407</u>	<u>11,407</u>
Depreciation		
At 1 April 2022	3,143	3,143
Charge for the year	<u>1,743</u>	<u>1,743</u>
At 31 March 2023	<u>4,886</u>	<u>4,886</u>
Net book value		
At 31 March 2023	<u>6,521</u>	<u>6,521</u>
At 31 March 2022	<u>5,266</u>	<u>5,266</u>

12 Debtors

	2023 £	2022 £
Trade debtors	<u>19,202</u>	<u>23,776</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	231	-
Cash at bank	<u>154,522</u>	<u>141,864</u>
	<u>154,753</u>	<u>141,864</u>

Leeds Involving People

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,699	7,061
Other taxation and social security	6,093	-
Other creditors	1,691	2,224
Accruals	1,440	1,320
	<u>13,923</u>	<u>10,605</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 £15,024 (2022 - £9,290).

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>160,301</u>	<u>402,581</u>	<u>(396,329)</u>	<u>166,553</u>

	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>

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	6,521	6,521
Current assets	173,955	173,955
Current liabilities	<u>(13,923)</u>	<u>(13,923)</u>
Total net assets	<u>166,553</u>	<u>166,553</u>

Leeds Involving People

Notes to the Financial Statements for the Year Ended 31 March 2023

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

18 Analysis of net funds

	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	<u>141,864</u>	<u>141,864</u>
Net debt	<u>141,864</u>	<u>141,864</u>
	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>87,480</u>	<u>87,480</u>

Leeds Involving People

Statement of Financial Activities by fund for the Year Ended 31 March 2023

Unrestricted Funds

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	3,133	16,279
Charitable activities	<u>399,448</u>	<u>306,631</u>
Total income	<u>402,581</u>	<u>322,910</u>
Expenditure on:		
Raising funds	(39,663)	(25,742)
Charitable activities	<u>(356,666)</u>	<u>(240,588)</u>
Total expenditure	<u>(396,329)</u>	<u>(266,330)</u>
Net income	<u>6,252</u>	<u>56,580</u>
Net movement in funds	6,252	56,580
Reconciliation of funds		
Total funds brought forward	<u>160,301</u>	<u>103,721</u>
Total funds carried forward	<u><u>166,553</u></u>	<u><u>160,301</u></u>

Leeds Involving People

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	3,133	16,279
Charitable activities (analysed below)	<u>399,448</u>	<u>306,631</u>
Total income	<u>402,581</u>	<u>322,910</u>
Expenditure on:		
Raising funds (analysed below)	(39,663)	(25,742)
Charitable activities (analysed below)	<u>(356,666)</u>	<u>(240,588)</u>
Total expenditure	<u>(396,329)</u>	<u>(266,330)</u>
Net income	<u>6,252</u>	<u>56,580</u>
Net movement in funds	6,252	56,580
Reconciliation of funds		
Total funds brought forward	<u>160,301</u>	<u>103,721</u>
Total funds carried forward	<u><u>166,553</u></u>	<u><u>160,301</u></u>

Leeds Involving People

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
UK Government grants	3,133	7,789
Grants - other agencies	-	8,490
	<u>3,133</u>	<u>16,279</u>
<i>Charitable activities</i>		
Contractual income from government or public authorities	399,448	306,631
	<u>399,448</u>	<u>306,631</u>
<i>Raising funds</i>		
Direct costs	(35,989)	(15,859)
Subcontract cost	(1,930)	(8,483)
Depreciation of office equipment	(1,744)	(1,400)
	<u>(39,663)</u>	<u>(25,742)</u>
<i>Charitable activities</i>		
Wages and salaries	(258,480)	(167,116)
Staff NIC (Employers)	(16,441)	(9,703)
Staff pensions (Defined contribution) - pension scheme 1	(15,024)	(9,290)
Staff training & recruitment	(4,756)	(987)
Redundancy costs	-	(10,792)
Rent	(5,550)	(4,498)
Rates	(6,504)	(3,241)
Insurance	(3,414)	(3,574)
Repairs and maintenance	(1,455)	(2,340)
Telephone and fax	(3,170)	(874)
Computer software and maintenance costs	(3,284)	(3,331)
Printing, postage and stationery	(6,358)	(1,603)
Trade subscriptions	(2,668)	(2,114)
Charitable donations	(150)	(193)
Hire of plant and machinery (Operating leases)	(4,800)	(4,800)
Travel and subsistence	(13,953)	(2,784)
Advertising	(4,292)	(1,071)
Staff entertaining (allowable for tax)	-	(171)
Accountancy fees	(2,636)	(4,114)
Admin fees	-	(1,174)
Legal and professional fees	(3,900)	(6,842)
Bank interest payable	169	24
	<u>(356,666)</u>	<u>(240,588)</u>

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