

ARMLEY HELPING HANDS
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

ARMLEY HELPING HANDS
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

CONTENTS

	Page
Company Information	3
Trustees' Report	4-11
Reserve Policy and Risk Management	12
Independent Examiner's report	13
Statement of Financial Activities	14
Balance sheet	15
Notes to the accounts	14-20

ARMLEY HELPING HANDS

COMPANY INFORMATION FOR THE YEAR ENDED 31ST MARCH 2024

TRUSTEES

Hazel Boutle - Chair
David Boutle
Sue Sander
Louise Pashley
Michael Wood
Andrew Parnham
Councillor Lou Cunningham
Councillor Ann Forsaith
Helen Fay
Michelle Atkinson
Niki Clayton

CHIEF EXECUTIVE OFFICER

Ms Dawn Newsome

REGISTERED OFFICE

Strawberry Lane Community Centre
Strawberry Lane
Leeds
LS12 1SF

CHARITY NUMBER

1076692

**ACCOUNTANTS AND
INDEPENDENT EXAMINERS**

Astraea Accountants Ltd
81A Town Street
Armley
Leeds
LS12 3HD

ARMLEY HELPING HANDS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report for the year ended 31st March 2024.

Objects and principal activities of the charity

The charity's objects are to provide facilities to advance the education, recreation and leisure time activities the elderly in and around the Armley and Wortley districts of Leeds 12, in the interest of social welfare with a view to improving their quality of life.

Organisational Structure

In accordance with its Constitution the charity is managed by its trustees, who are elected by the members.

The trustees meet on a Bi- monthly basis for this purpose and are assisted by volunteers.

Day to day running of the charity is overseen by the Chief Executive Officer , Dawn Newsome.

The trustees and management are grateful for the contribution that the staff and volunteers make towards the day to day planning and running of activities and for their commitment to providing a quality service to older people and their carers.

Trustees' responsibilities for the financial statements

Charity law requires the trustees:-

- To prepare financial statements which show a true and fair view
- In preparing financial statements
- To select suitable accounting policies and apply them on a consistent basis
- To make judgments and estimates that are prudent and reasonable
- To prepare the accounts in accordance with the methods and principles set out in the SORP Accounting and Reporting by Charities

Trustees are further required;

- To keep proper accounting records
- To safeguard the assets of the charity and take reasonable steps for the prevention of fraud and other irregularities

Armley Helping Hands Trustees Report 2023-24

Armley Helping Hands (Charity No 1076692) is a registered charity supporting older people in the Armley & Wortley District of Leeds, West Yorkshire. It was established in 1995, in response to the Community Care Act by a group of local people and community activists. They were concerned about the welfare of local older people, living in very deprived inner-city areas of Leeds. Community Care grants were available, via Leeds City Council and the initial steering groups successfully applied and this enabled them to employ their first worker Dawn Newsome in 1995.

Our project has grown, in response to the needs and aspirations of local older people. We have carefully listened to our members (older people) and tried to respond appropriately, by providing a range of services, advice, support and varied social and healthy living activities, enabling older people to live independently and to pro-actively participate within their own communities. At the same time, we have worked very hard, to raise the necessary resources – people, funding and volunteers to enable us to offer a professional and comprehensive support network.

Key issues faced by people as they get older in Armley and Wortley are: increasing frailty, increase of individuals with memory loss, dementia and other health issues, victim of crime reduced income and, often, less resilience to the changes and challenges of these issues leading to loneliness and isolation.

Armley Helping Hands is committed in addressing these issues by providing a quality and effective service to older people. The charities pride themselves on being able to consult with Service Users, Carers, Partnership agencies, professionals and the general public to evaluate existing services and identify the needs of the local community. The charity's protocol is to be the first point of contact for older people, carers looking back over our many years of neighbourhood work with older people, we are proud of our achievements and below are samples of our successes and key strengths.

- Working in a way that values the contributions of older people, empowers our local communities and promotes reciprocity.
- We are classified as a Neighbourhood Network (NNs) by Leeds City Council, the Charity has a long-established relationship with Leeds City Council in which we have succeeded in maintaining a Service Level Agreement from 1995 to 2010; In 2010 we secured a 5 years Commissioned Contracts with a 3 Year extension. Which was reviewed and re commissioned 2018
- Consistently raising funds/grants from national charitable trusts and other agencies and including Leeds City Council Contract and local community fundraising events/activities and working closely with local care partnership
- Armley Helping Hands is highly recognised both locally and nationally and we have been presented with a selection of awards including Award of excellence from Leeds Adult and Health
- Community Engagement and Diversity: - working in partnership with the community and listening to what people in the community need. Enabling them to maintain their independence and develop a sense of community ownership. A key element of this work is the partnership with local schools, educational facilities and faith establishments where we have enabled all groups to engage and develop relationships within the local community and tackle key issues and concerns.
- Enthusiastic partnership and engagement with local business in the city: - Developing volunteer programmes with Farnell's PLC, Leeds Teaching Hospital, Leeds City College and

local business, to develop staff outside of the workplace format and to improve their competencies as well as their relationship with the community that they live and work in and also to improve the company's relationship and reputation within the city.

- Ability to secure 'in-kind' offers for social and community activities from a wide range of partners including strength and balance Sessions run by Active Leeds and Leeds United
- Reputation: - Our reputation is strong, offering a high-quality service to people has enabled us to gain respect, trust and belief in us, within our local communities and city wide
- Excellent knowledge of the community sector, and empowering local people to be active within their local communities.

The charity prides themselves on providing cost effective service to our older people, enabling individuals to access service without the financial barriers. As Government budget cuts hit statutory providers of care we are picking up the pieces and working with older people with multiple health and social problems. We are successfully involving them in activity groups and also giving relevant advice and support and liaising with other agencies on their behalf. We have been able to deliver all existing services and activities to older people in the community, when many services in Leeds and nationally were under review and restructured, enabling the older person and the community to have some continuity in their day to day living.

We have a proven track record, in terms of working successfully with local older people over 29 years. We are confident, in our ability to engage with younger older people and provide a range of interesting opportunities, if we have the added capacity of a dedicated member of staff, Our work will not be in isolation as we have strong links with Statutory service, Thirds sector and local health services and we will be part of the mix of services in the future that will form the proposed New Models of Care. We offer services that can prevent demand on primary and secondary health care, providing support for individuals with non-medical issues and creating positive pathways for individuals to make the most of their lives.

Understanding the community, within the area of benefit of our organisations is an essential starting point We help older people, carers, family members and the local community to build the confidence and motivation they need to be able to reach their potential and lead positive lives.

We harness and grow the talents and skills in our population, give local residents the confidence to participate and build social networks and create a safer and stronger community where older people and residents feel empowered and confident to be part of a community, we will offer supported access to a range of activities and volunteering opportunities.

Main objective of Armley Helping Hands in 2023-24

- To maintain long term funding and work in collaboration with our key statutory and voluntary partner to secure funding to enhance the quality of care and services to our older people.
- To provide and expand provision to deliver community base services and activities that meets the need of our older people, families, carers and the ever change needs of our community
- To continue accessing additional funding to cover running cost to reduce the financial cost to the older person
- To continue to secure funding to provide job security and living wages
- To implement a robust financial plan taking into account the present financial climate, Statutory service core funding and Minibus deprivation
- To start the legal pathway in charity becoming a Community Interest Organisation in line with charity commission guidelines. This will be completed with the guidance and instruction of Wrigley Solicitors.

Armley Helping Hands Board of Trustees

Armley Helping Hands Board of Trustees are a group of elected or appointed individuals. They're all responsible for the governance and strategic direction of an organisation, and hold legal liability.

To govern a charity means to:

- Furthering the charity's overall purpose, as set out in its governing document, and setting its direction and strategy.
- Making sure the work of the charity is effective, responsible and legal.
- Safeguarding people as well as finances, resources and property and making sure they're used to further the charity's purposes.
- Being 'accountable' to those with an interest or stake in or who regulate the charity.
- Being clear about the people who carry out work for the charity – trustees, staff, volunteers – setting up and respecting boundaries between the governance role of the board and operational or day to day matters.

The Charity Trustees, who served during the year and up to the date of this report

Name	Role	Experience
Mrs Hazel Boutle Representative	Chair	Local older resident, Community
Mrs Susan Sander	Vice Chair	Local resident/Carer, Human resource
Mr David Boutle	Secretary	Local older resident/Carer, Community representative and Trustee
Councillor Lou Cunningham		Local Resident, nurse and elected Councillor
Ann Forsaith		Retired Teacher and elected Councillor
Miss Niki Clayton		Local Resident with Long term disabilities
Councillor Andrew Parham		Local Resident, Paid Carer and elected Councillor
Miss Helen Fay		Local Resident, Paid Carer
Michelle Atkinson		Retired Commissioner of Adult and Health

Armley Helping Hand Appointed Team members (paid)

Armley Helping Hands employed 10 paid worker in 2023-24 financial year to enable us to provide a quality support and interactive service to older people living in Armley and Wortley and west wide through the Enhance project. Paid staff is dependent on core funding resource from which the salary is paid. The Chief Executive officer and Staff Funded by Leeds City Council are on a permanent contract subject to funding. All other staff are on limited period contract of 12 month. All Support Workers and Transport Drivers employees are paid a living wage, staff in roles with management responsibilities and responsibilities are paid in accordance with local Authority NJC scale.

Role	Working paid hrs	Funded by
Chief Executive Officer	37.5hrs	Leeds City Council
Enhance Coordinator	37.5hrs	Leeds Community Health Care Trust & LOPF

Enhance Support worker	28 hrs	Leeds Community Health Care Trust & LOPF
Enhance Support worker	21 hrs	Leeds Community Health Care Trust & LOPF
Community Activity lead Officer	28 hrs	Leeds City Council
Transport Lead Officer	26 hrs	Leeds City Council
Transport Driver	26 hrs	Self-Funded by client contribution
Transport Driver	28 hrs	Leeds City Council
Community Engagement Worker	28 hrs	Leeds City Council
Community Engagement Worker	30 hrs	Armley Primary Care Network -NHS England

The Trustees have conducted their own review of the major risks to which the charity is exposed and established systems to manage those risks.

As it can be seen from the financial statements the charity is almost wholly reliant of Leeds City Council for its core funding. Due to the present financial strain in statutory service and no commissioned contract increment in line with the present cost of living, to ensure the charity continue to provide a living wage to their employees, the charity will be taking a £4655.32 out of our reserves in financial year 2024/25.

Employees Reserve Policy and Risk Management – Charity reserves 2023-24

Cost of Living Salary increment 2024/25 not covered by core cost	4,655.32
Staff Contract termination (based on 12-week notification)	54,105.44
Staff Redundancy	38,339.11
Total	97,099.87

Armley Helping Hands Freelance Worker

Armley helping hands continue to appoint 3 freelance worker who all have a key role within the organisation to ensure a seamless service

Philip Cave	IT Consultant and Specialist providing the charity IT, Telephone, Charity Database social media platforms and IT training. Average engagement with in the organisation a minimum 3 hrs per week
Lou Cannon	Charity bookkeeper providing on average 4 hrs per week financial management
Audrey William	Our Health and Wellbeing coordinator delivering a minimum 5 exercise and tai chi session to our older person on a weekly basis

Armley Helping Hands Volunteers

Our 23 volunteers (all ages and ranging in age from 18 to 90s years old) are our most valuable resource help us provide a very successful activities and service 5 days a week to older people and help us run groups, trips, parties and administrative help when needed. Our volunteers' projects enable us to respond to community need in innovative ways and meet social gaps, provide social, environmental and economic benefits. Overall, this contributes to economic regeneration reversing the spiral of decline within our communities and opening up opportunities to employment.

Corporate Social Responsibility

We work in collaborate with Farnell PLC, QTS and Homestead in which our key commitment is giving their workforce community volunteer programs. In 2023, 67 employees were given volunteer work hours from their work commitments and given the opportunity to deliver vital service and intervention to older people including:-

Farnell Plc- Advent	Developing a community garden and dementia friendly garden at centre and participated in the annual Christmas party,
QTs Group	Delivered Christmas parties and participated community event days
Homestead	Provide 50 hamper to our most frail older people and participated in the pantomime session

Our Services

Armley Helping Hands have 1845 older people registered in March 2024

We provide a comprehensive support service and weekly activity programmes to 260 older people with a view to improving quality of life, reduce social isolation and promote independence and enable the older generation to engage with their local community. Over the last year we have delivered the following: -

Activities and services

- Gentleman club
- Tuesday and Wednesday Friendship Group
- Arts and craft sessions
- Tia chi, 3 Chair base exercise session,
- Shopping bus and emergency shopping service
- Monthly exercise session at Armley Moor Medical Centre
- fall Prevention program in collaboration with Active Leeds
- Cinema Club
- Fish and Chip supper club providing a Home Delivery service
- Time for tea Dementia service in Collaboration with memory service
- Health Hub in collaboration with Leeds Community Health Care Trust Self-Management Team
- Day Trips and designated day trips for our most frail older people and patients referred via the Enhance project
- Community cost of living events (500 attendees)
- Share the warmth - Stay well in Winter Pop up events addressing cost of living pop up across Leeds 12
- Halloween Party (105 attendees)
- Christmas Party (135attendees)
- Easter Egg Event (across three days 105 participate)
- West Leeds Dying Matter Event in collaboration with full circle funerals (approx. 230 attendees across west Leeds)
- In collaboration with Armley action team, we distributing 900 sandwiches free to the community at the Armley festival and transported 32 older people to the event
- Community Pantomime (110 Attendees)

Enhance Program

In collaboration with Leeds community healthcare trust and Leeds older People Forum we continue to deliver the Enhance project. Our objective is to provide a person centred and holistic one to one support service to older people in their vital first few days after discharge. In 2023 we expanded our service across west Leeds appointing two enhance support worker. The LCHT investment enables us to bridge the gaps and cultivate links at hospital levels, enabling us to offer a wraparound service. We aim to bridge this gap and be a first point of contact by offering proxy service on their return home. The Enhanced Community Engagement Worker role is to support older people after discharge, who many are living alone with frailty and with complex issues who are often socially isolated, to improve their wellbeing and independence and reduce preventable admissions and readmissions. We respond to the needs and aspirations of the older person, will carefully listened to them, and try to respond appropriately, by providing a holistic assessment of what matters to the older person in that point of time. They will offer the older person the opportunity to concentrate on their personal goals and ambition rather than focusing on their health needs and provide a support service in their first days after having a period of time in hospital.

The Leeds 12 cost of living event – In the present financial climate it was important that we could bring Statutory and voluntary services together to support the community in whole. We hosted two events over the financial period in which both events had a high capacity of attendance. Each event was attended with approx. 30 key community providers from statutory, voluntary and community and approximate was visited by over 500 members of public.

Armley Helping Hands Household Fund

In these difficult times we know the need to provide responsive services to people at time of need, to ensure we could do this we secured £5,000 funding from the LCAN, Voluntary Action Leeds The household Fund is supporting people facing poverty, deprivation, and health equality across Wortley and farnley. The funding is person centred funding to enable us to meet the needs of the individual, by offering support and intervention for example: -

- food and emergency supplies – the provision of hot meals, including subsidise cost to individuals accessing our services where its clear finance is a barrier. Emergency food parcels, clothes or toiletries and additional chaperone shopping services.
- warmth –support to top up someone utilities who are struggling financially, provide portable heaters, buy warm bedding. Over winter period we provided a warm space support individuals
- Provide a wider essential support- provide transport or cover cost of transport to an older person who need access to medical care and intervention and transport a barrier. This especially capture supporting older people who have been signposted to non NHS facilities and cannot access passenger transport i.e. local mobile scanning units the fund as paid for volunteer mileage to support that person.
- Purchase small white good to support older people to maintain their independence within their home and have cooking facilities to maintain a balanced diet and hot food.

As part of the LCAN anchor we distributed a contribution of the funding to local organisation to ensure we could target the most vulnerable people in the community

Allocated Household Funding

Organisation

Funding allocated

Neighbourhood Action in Farnley, New Farnley and Moor Top	£1,000:00 to engaging with older People
New Farnley community centre	£ 500.00 to provide warm Space
Old Farnley community centre	£ 500.00 to provide Warm Space

The Season of Giving Project ambition was to build trust within our community, break down barriers and lack of understanding between generations and promote community engagement. We aim to deliver a creative and digital community project which will recall memories, exchanging skills and helping each other to get to understand the different generation, disabilities and understand barriers people face in life. The project brought young people, adults with learning disabilities and our older people together with in the community.

Sharing The warmth

The “Share the warmth campaign” enabled us and partners to work together within the community to improve awareness and offer gateway to services that are relevant and delivered at the most local level possible Our ambition was to raise the awareness of staying warm, healthy and safe over the winter period by delivering seven pop up awareness and engagement session across the area.

These sessions were in collaboration with our community partners and delivered within our health centres, local churches local asda, aldi and post office carpark and on the Armley Town street. The pop-up session offered older people the opportunity to speak to our team, access information and engage with local services i.e Green Doctor and Money Buddies and practitioners including our frailty nurse who completed health checks on the day, We offered hot refreshment and distribute 150 winter warmth bags containing public health and local service/ organisation information including the Stay warm Book, Leeds directory. The bags were reusable bag and have key organisation contact details.

and telephone numbers printed on. The bags will contain Fleece Blanket, Thermomug, Hot Water Bottle, Thermal Socks, Thermometer, Woolly Hat & Gloves, Addition to the winter warmth bags our local knitting group Hookers and Clickers knitting us lap blankets and ponchos which were distributed to our most frail and vulnerable clients who have limited mobility and are at high risk.

Lakeland Charity Trust Crisis and Discharge Packs.

We Secured funding with Lakeland Charity Trust to provide older people with emergency care packs at a time of crisis either when admitted into hospital, due to ill health or due to circumstance out of their control, each pack would be up to the value of £50 and would be personalised to the individual needs. this would be just an example.

Emergency Hospital admission pack – Hospital Discharge/ Period of ill health	New Pyjamas, slippers, and toiletries A5-day ready meal and fruit pack to ensure they have easy to make food in over the recovery period.
Cost of living pack	emergency food parcel for individual financially struggling.
Incident Pack security	Crime prevention aid for example door chain, locks – lock, key safe etc
Heat Warms Pack-	Blanket, water bottle, portable heater.

Reserve Policy and Risk Management

The Trustees have established a policy whereby the unrestricted funds not committed or invested in fixed assets (the free reserves) held by the charity should amount to approximately three months of the resources expended on unrestricted activities and termination costs should they be required.

At this level, the Trustees feel that they would be able to continue in the event of a sudden decrease in funding, to operate the charity whilst alternative funding was sought. A 31 March 2024 the requirement was £223,549.61 and the reserves were £232683. The Trustees continue to be aware of the need to consider ways in which additional unrestricted funds can be raised.

Funds not immediately required are invested in bank deposits at the best rate conveniently available. The Trustees have conducted their own review of the major risks to which the charity is exposed and established systems to manage those risks.

As it can be seen from the financial statements the charity is almost wholly reliant of Leeds City Council for its core funding. Due to the present financial strain in statutory service and no commissioned contract increment in line with the present cost of living, to ensure the charity continue to provide a living wage to their employees, the charity will be taking a £4655.32 out of our reserves in financial year 2024/25.

Reserve Policy and Risk Management

Cost of Living Salary increment 2024/25 not covered by core cost	4655.32
Staff Contract termination (based on 12-week notification)	54105.44
Staff Redundancy	38339.11
Transition to close service (based on 6 Months- step down service program)	101,105.06
Minibus Depreciation	30,000.00
Total	228,204.93
Unrestricted reservice 31 st March 2024	232683.00

Approved by Trustees

And signed on their behalf by

H. Boutle

Mrs Hazel Boutle

Chair of Trustees

Date

ARMLEY HELPING HANDS

Independent Examiner's Report to the Trustees

I report on the accounts of the Trust for the Year Ended 31st March 2024 which are set out on pages 13 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The Charity is preparing accounts accrued accounts and I am qualified to undertake the examination by being a qualified member of International Association of Accounting Professionals.

It is my responsibility to:-

- Examine the accounts under section 145 of the 2011 Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) of the 2011 Act; and
- To State whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting periods kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention.


1. Which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with s. 130 of the Charities Act 2011; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ms Linda Daniels MIAAP, FIAB, MICB, PM.dip
Astraea Accountants Ltd
81A Town Street
Armley
Leeds
LS12 3HD

Signed



Date

01/03/24

ARMLEY HELPING HANDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Incoming Resources:					
Donations and similar Incoming resources	2	125217	22100	147317	153957
Activities to further the Charity's objects;					
Grants, contracts and fees	3	<u>137382</u>	<u>16215</u>	<u>153597</u>	<u>154967</u>
Total incoming resources		<u>262599</u>	<u>38315</u>	<u>300914</u>	<u>308924</u>
Resources expended:					
Staff Salaries		176513	10438	186951	162615
Staff travel and training		6448		6448	4893
Volunteers expenses		838		838	952
Rent, rates, heat and light	4		15500	15500	15500
Office running costs		10128		10128	15703
Motor vehicle insurance & expenses		12562		12562	22955
Other insurances		1176		1176	1090
Mini bus overnight parking	4		6600	6600	6600
Repairs and renewals		-	-	-	1500
Client activities:					
Provision of meals		23121		23121	19085
Social activities and transport		6009	9103	15112	6103
IT Support		6663	2046	8709	6081
Sundry expenses		2701	9554	12255	18245
Depreciation		2282		2282	3265
Seasonal workers		61		61	13592
Accounts preparation & Independent Examination		<u>8678</u>		<u>8678</u>	<u>3750</u>
Total resources expended		<u>257180</u>	<u>53241</u>	<u>310421</u>	301929
Net movement in funds for the year		5419	(14926)	(9507)	6995
Total funds at 1 April 2023		<u>227264</u>	<u>14926</u>	<u>242190</u>	<u>235195</u>
Total funds at 31st March 2024		<u>232683</u>	<u>0.00</u>	<u>232683</u>	<u>242190</u>

The notes on pages 14 to 20 form part of these accounts.

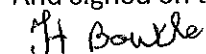
ARMLEY HELPING HANDS

BALANCE SHEET AS AT 31ST MARCH 2024

	NOTES	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible fixed assets	8		9427		9771
Current Assets					
Debtors and repayments	9	3600		1330	
Cash at bank and in hand		<u>227194</u>		<u>234839</u>	
		<u>230794</u>		<u>236169</u>	
Current Liabilities					
Creditors & Accruals	10	(7538)		(3750)	
NET CURRENT ASSETS			<u>273256</u>		<u>232419</u>
NET ASSETS			<u>232683</u>		<u>242190</u>
FUNDS					
Restricted funds			-		
Unrestricted funds			<u>232683</u>		<u>242190</u>

Approved by the trustees on

And signed on their behalf by:



H Boutle

Chair of the Trustees

(DATE)

The notes of pages 14 to 20 form part of these accounts.

ARMLEY HELPING HANDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

a. Basis of preparation of accounts

The accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and follow the recommendations in 'Accounting and Reporting by Charities' (SORP).

b. Tangible fixed assets and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation. Depreciation is calculated to write down the cost of tangible fixed assets (less expected residual value) over their expected useful lives on the following basis:

Property	16.67%	straight line basis
Plant and Equipment	20%	reducing balance
Motor Vehicles	25%	reducing balance
Computer Equipment	33.33%	straight line

c. Income

Grants receivable are accounted for on receipt, unless the period to which they relate is specified by the funder, in which case they are applied to the appropriate accounting period and that part of the grant relating to a future accounting period is included in deferred income. Voluntary income and donations are accounted for as received by the charity.

d. Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

e. Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

f. Restricted funds

Restricted funds are those funds which are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

ARMLEY HELPING HANDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

2. DONATIONS AND OTHER SIMILAR INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Leeds Adult Social Care/NHS Leeds	115962		115962	115962
General Donations	9255		9255	15895
Intangible Income: Accommodation		15500	15500	15500
Mini Bus Parking		<u>6600</u>	<u>6600</u>	<u>6600</u>
Total Donations	<u>125217</u>	<u>22100</u>	<u>147317</u>	<u>153957</u>

3. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants and contracts:				
Leeds Older People Forum	83000		83000	
Leeds Bereavment Forum		1000	1000	
Armley Primary Care		11290	11290	12500
Armley Action Team		3925	3925	34751
Other Grants	<u>16563</u>		<u>16563</u>	<u>105536</u>
	<u>99563</u>	16215	<u>115778</u>	<u>152787</u>
Fees and contributions:				
Provision of meals	30332		30332	2180
Client activities and transport	7487		7487	
	<u>37819</u>		<u>37819</u>	<u>2180</u>
Total incoming resources from Activities to further the charity's Objects	<u>137382</u>	<u>16215</u>	<u>153597</u>	<u>154967</u>

ARMLEY HELPING HANDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

4. INTANGIBLE INCOME

Intangible income (accommodation) £15500, represents the cost of rent, rates, heat and light incurred in the use of premises occupied by the charity during the year, donated by Leeds City Council (Community Planning and Regeneration). The same amount is included in expenditure.

Intangible income (mini bus parking) £6600 represents the costs of free overnight parking for the charity's mini buses at the premises of Farnell's Electronics. The same amount is included in expenditure.

5. NET OUTGOING RESOURCES FOR THE YEAR

The net outgoing resources for the year are stated after charging:

	2024	2023
	£	£
Depreciation of tangible assets for use by the charity	2282	3265
Accountancy	3000	3000
Independent Examiner's fee	750	750

6. STAFFING COST AND NUMBERS

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	171141	147896
Social security costs	12172	11655
Pension Contributions	<u>3638</u>	<u>3064</u>
	<u>186951</u>	<u>162615</u>

The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
Charitable work- activities for the elderly	6.00	6.00
Administration	<u>1.50</u>	<u>1.50</u>
	<u>7.50</u>	<u>7.50</u>

7. TRUSTEES

No remuneration or expenses were paid to trustees in the year.

ARMLEY HELPING HANDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

8. TANGIBLE FIXED ASSETS

	Garage Property £	Plant & Equipment £	Motor Vehicle £	Computer Equipment £	Total £
COST					
Balance at 31/03/23	5250	9083	57150	9927	81410
Additional (disposals)		<u>1056</u>	<u> </u>	<u>882</u>	<u>1938</u>
Balance at 31/03/24	<u>5250</u>	<u>10139</u>	<u>57150</u>	<u>10809</u>	<u>83348</u>
DEPRECIATION					
Balance at 31/03/23	5250	5537	52744	8108	71639
Charges for the year		280	1102	900	2282
On disposals	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance at 31/03/24	<u>5250</u>	<u>5817</u>	<u>53846</u>	<u>9008</u>	<u>73921</u>
NET BOOK VALUE					
At 31/03/24	-	<u>4322</u>	<u>3304</u>	<u>1801</u>	<u>9427</u>
At 31/03/23	-	<u>3546</u>	<u>4406</u>	<u>1819</u>	<u>9771</u>

9. DEBTORS AND PREPAYMENTS

	2024 £	2023 £
Prepayments & Debtors	<u>3600</u>	<u>1330</u>
	<u>3600</u>	<u>1330</u>

10. CREDITORS

Accruals & Creditors	<u>7538</u>	<u>3750</u>
----------------------	-------------	-------------

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	9427		9427
Current assets	230794		230794
Current liabilities	<u>(7538)</u>	<u> </u>	<u>(7538)</u>
	<u>232683</u>	<u>0.00</u>	<u>232683</u>

ARMLEY HELPING HANDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

12. MOVEMENTS IN FUNDS

	Balance 01/04/2023 £	Movement in Resources		Balance 31/03/2024 £
		Incoming £	Outgoing £	
Leeds Bereavement Forum	0.00	1000	1000	0.00
Armley Primary Care		11290	11290	0.00
Armley Action Team		3925	3925	0.00
NHS Health Equality	14926	0.00	14926	0.00
Over Night Parking		15500	15500	0.00
Premises Expense		6600	6600	0.00
Restricted Funds	14926	38315	53241	0.00
Unrestricted Funds	<u>227264</u>	<u>262599</u>	<u>257180</u>	<u>232683</u>
	<u>242190</u>	<u>300914</u>	<u>310421</u>	<u>232683</u>

12. INDEMNITY INSURANCE

Indemnity insurance has been purchased at a cost of £1176 (2023 £1090) to protect the charity, trustees and officers from loss arising from the neglect or default of the trustees or officers.