

# **STEP (SUPPORTING THE ELDERLY PEOPLE)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2024**

The trustees present their report along with the financial statement of the charity for the year ended 31<sup>st</sup> August 2024.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the statement of Recommended Practice – Accounting and Reporting by Charities.

### **1. Structure & Governance**

The Trustees are responsible for setting the objectives and priorities for STEP, whilst the day-to-day management is delegated by the STEP Manager. The Trustees are elected as required by current trustees from a waiting list.

### **2. Objectives & Activities**

STEP objectives are the promotion of any charitable purposes for the benefit of older people in the area served by STEP and defined in the memorandum of Association.

This involves assisting individuals to resolve issues relating to benefits, home security, home heating and other personal / home problems. It also involves the organisation and promotion of a range of social events, designed to resolve social isolation issues, for example weekly drop-in / coffee mornings and day-outings.

When planning the activities for the year, the Trustees have considered the Commission's guidance on public benefit.

### **3. Achievements & Performance**

STEP membership continues to grow; the increase in numbers comes from outreach work, referrals, and member's word of-mouth recommendation.

There is continuing strong participation by members in all the organised activities. Regular feedback from members bears testament to the quality of STEP's range of services and performance. STEP's achievements are down to the efforts of the Trustees, STEP Manager, Staff and Volunteers.

#### 4. Financial Review

This is the 6<sup>th</sup> year of the 5-year contract (with a 5 year add on) from Leeds City Council to provide services for older people, awarded after STEP's successful bid. This funding together with additional monies from grants or contributions from organised events, covers salaries for the full-time Manager, 5 part time staff, and basic office running costs.

STEP continues to be successful in obtaining various small grants. These represent only a small part of STEP's income and are likely to remain a minor part of revenue. In order to maintain reserves, all events are planned based on being, or becoming, self-sustaining in terms of running costs

#### 5. Future Plans

STEP continues to work within the area it covers to encourage and support people over 60 to attend our centre so improving their social isolation. We are also here to help where needed with the various problems that may occur. Our regular daily activities prove popular and our information café is a great place for members to meet their friends over a cuppa.

We continue to market and promote our work across the area we cover.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities. In preparing this report advantage has been taken of the small companies' exemption.

**STEP (SUPPORTING THE ELDERLY PEOPLE)**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST AUGUST 2024**

Charity Commission Reference Number 1126445

Company Registered Number 06662077



**WALTER DAWSON & SON**  
CHARTERED ACCOUNTANTS & STATUTORY AUDITOR

STEP (SUPPORTING THE ELDERLY PEOPLE)  
REPORT AND FINANCIAL STATEMENTS

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STEP (SUPPORTING THE ELDERLY PEOPLE)  
LEGAL AND ADMINISTRATIVE INFORMATION

1. CONSTITUTION

STEP (Supporting the Elderly People) is a company limited by a guarantee (Company No. 06662077) and a registered charity (Charity No. 1126445) governed by its Memorandum and Articles of Association.

2. DIRECTORS AND TRUSTEES

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

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

Chairman: Cherralyn Dennison

Secretary: Wendy Moore

Treasurer: Pamela Gaunt

Trustees: Pamela Gaunt  
Patricia Llewellyn

Independent Examiner: Julie Young

Bankers: Yorkshire Bank PLC  
6 Otley Road  
Leeds  
LS26 2AA

Registered Office: Shannon House  
Spen Lane  
Leeds  
LS16 5EJ

STEP (SUPPORTING THE ELDERLY PEOPLE)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing a trustee's report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK (United Kingdom Generally Accepted Accounting Practice) and Charity Statement of Recommended Practice (SORP) 2019.

Company law requires the charity's trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 or other irregularities.

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This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities. In preparing this report advantage has been taken of the small companies exemption.

This report was approved and authorised for issue by the Trustees on 27th August 2025 and signed on their behalf by:

Pamela Gaunt

Chairman



STEP (SUPPORTING THE ELDERLY PEOPLE)  
INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

I report to the charity trustees on my examination of the financial statements of the charitable company for the year ended 31st August 2024 which are set out on pages 7 to 14.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

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

Julie A Young FCCA ACA  
WALTER DAWSON & SON

Chartered Accountants  
First Floor, Unit 12, Pennine  
Business Park  
Longbow Close  
Bradley  
Huddersfield  
HD2 1GQ

27th August 2025

STEP (SUPPORTING THE ELDERLY PEOPLE)  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	Unrestricted Funds	Total 2024	Total 2023
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	111,018	111,018	112,002
Grants, Donations and Legacies	6	15,244	15,244	4,000
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>126,262</u>	<u>126,262</u>	<u>116,002</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	169,270	169,270	142,940
<u>TOTAL EXPENDITURE</u>		<u>169,270</u>	<u>169,270</u>	<u>142,940</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>( 43,008)</u>	<u>( 43,008)</u>	<u>( 26,938)</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2023		248,888	248,888	275,826
Total Funds at 31st August 2024		<u>205,880</u>	<u>205,880</u>	<u>248,888</u>

All income and expenditure derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)  
BALANCE SHEET AS AT 31ST AUGUST 2024

		<u>2024</u>	<u>2023</u>
	<u>Notes</u>	£	£
<u>FIXED ASSETS</u>			
Tangible Assets	12	2,843	2,621
<u>CURRENT ASSETS</u>			
Debtors	13	737	1,190
Cash at Bank and in Hand		204,196	246,002
		<u>204,932</u>	<u>247,192</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>	14	<u>( 1,895)</u>	<u>( 925)</u>
<u>NET CURRENT ASSETS</u>		203,037	246,267
		<u>205,880</u>	<u>248,888</u>
The Funds of the Charity:			
<u>UNRESTRICTED FUNDS</u>			
General Funds		205,880	248,888
		<u>205,880</u>	<u>248,888</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2024. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2024, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27th August 2025 and signed on their behalf by:

Pamela Gaunt      TRUSTEE

## 1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is Shannon House, Off Spen Lane, Leeds, LS16 5EJ.

## 2. COMPLIANCE WITH ACCOUNTING STANDARDS

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 (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

## 3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

### (a) Donations, Legacies and Similar Income

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

### (b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income in the period for which it has been received.

### 3. ACCOUNTING POLICIES (continued)

#### (c) Expenditure

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

#### d) Staff Costs

Short term employee benefits are recognised as an expense in the period in which they are incurred. Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

#### (e) Tangible Fixed Assets

Tangible Fixed Assets are initially recognised at cost then depreciated over the term of their useful economic lives. Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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#### (f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under SORP not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Leeds LCC	107,261	107,261	107,261
Group Efforts	3,757	3,757	4,741
	<u>111,018</u>	<u>111,018</u>	<u>112,002</u>

6 INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Grants	-	-	4,000
Donations	5,439	5,439	-
Legacies	9,805	9,805	-
	<u>15,244</u>	<u>15,244</u>	<u>4,000</u>

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Minibus Hire and Outings	50,382	50,382	42,211
Travel Expenses	761	761	287
Support Costs	40,320	40,320	32,183
Staff Costs - Direct	77,807	77,807	68,259
	<u>169,270</u>	<u>169,270</u>	<u>142,940</u>

Note 8

## 8. SUPPORT COSTS

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Depreciation	711	711	655
Loss on Disposal	-	-	202
Light and Heat	7,008	7,008	3,379
Staff Costs - Admin	6,203	6,203	-
Rent	12,284	12,284	10,176
Insurance	504	504	832
Printing, Postage and Stationery	1,699	1,699	1,235
Equipment Lease	624	624	1,403
Repairs	1,021	1,021	4,189
Telephone	814	814	667
Accountancy	970	970	177
Sundries	7,135	7,135	5,902
Bank Charges	115	115	114
Rates and Water	293	293	417
Training	-	-	370
Fundraising Expenses	-	-	1,603
Subscriptions	939	939	862
	<u>40,320</u>	<u>40,320</u>	<u>32,183</u>

## 9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024	2023
	£	£
Wages and Salaries	81,697	66,226
Social Security Costs	580	168
Other Pension Costs	1,734	1,865
	<u>84,010</u>	<u>68,259</u>



9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.  
Trustees received no remuneration and were not reimbursed for any of their expenses in  
The average weekly number of employees during the year, was as follows:

	2024	2023
	No.	No.
Charitable Activities	4	3
Governance	2	3
	<u>6</u>	<u>6</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Depreciation	711	655
Lease payments recognised as an expense	12,284	10,176
Independent Examiner's Fee	<u>970</u>	<u>177</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

## 12. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Total
	£	£
<u>Cost:</u>		
At 1st September 2023	9,412	9,412
Additions	933	933
Disposals	-	-
At 31st August 2024	<u>10,345</u>	<u>10,345</u>
<u>Depreciation:</u>		
At 1st September 2023	6,791	6,791
Charge for Year	711	711
At 31st August 2024	<u>7,502</u>	<u>7,502</u>
<u>Net Book Value:</u>		
At 31st August 2024	<u>2,843</u>	<u>2,843</u>
At 31st August 2023	<u>2,621</u>	<u>2,621</u>

## 13. DEBTORS

	2024	2023
	£	£
Prepayments and Accrued Income	737	1,190
	<u>737</u>	<u>1,190</u>

## 14. CREDITORS: Amounts Falling Due Within One Year

	2024	2023
	£	£
Accruals and Deferred Income	1,895	925
	<u>1,895</u>	<u>925</u>

## 15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	2024	2023
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	9,600	-
Between One to Five Years	16,000	10,600
After More than Five Years	-	-
	<u>25,600</u>	<u>10,600</u>

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Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

- (a) accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
- (b) the financial statements do not accord with those accounting records; or
- (c) the financial statements do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (d) the financial statement have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

INDEPENDENT EXAMINER'S REPORT TO THE  
TRUSTEES OF STEP (SUPPORTING THE ELDERLY PEOPLE)

Independent Examiner's Statement (continued)

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

Julie A Young FCCA ACA  
WALTER DAWSON & SON

Chartered Accountants  
First Floor, Unit 12, Pennine  
Business Park  
Longbow Close  
Bradley  
Huddersfield  
HD2 1GQ

27th August 2025

STEP (SUPPORTING THE ELDERLY PEOPLE)  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	Unrestricted Funds	Total 2024	Total 2023
		£	£	£
<u>INCOME AND ENDOWMENTS</u>				
<u>FROM:</u>				
Charitable Activities	5	111,018	111,018	112,002
Grants, Donations and Legacies	6	15,244	15,244	4,000
<u>TOTAL INCOME AND ENDOWMENTS</u>		<u>126,262</u>	<u>126,262</u>	<u>116,002</u>
<u>EXPENDITURE ON:</u>				
Charitable Activities	7	169,270	169,270	142,940
<u>TOTAL EXPENDITURE</u>		<u>169,270</u>	<u>169,270</u>	<u>142,940</u>
<u>NET MOVEMENTS IN FUNDS</u>		<u>( 43,008)</u>	<u>( 43,008)</u>	<u>( 26,938)</u>
<u>RECONCILIATION OF FUNDS</u>				
Total Funds at 1st September 2023		248,888	248,888	275,826
Total Funds at 31st August 2024		<u>205,880</u>	<u>205,880</u>	<u>248,888</u>

All income and expenditure derive from continuing activities.

STEP (SUPPORTING THE ELDERLY PEOPLE)  
BALANCE SHEET AS AT 31ST AUGUST 2024

		<u>2024</u>	<u>2023</u>
	<u>Notes</u>	£	£
<u>FIXED ASSETS</u>			
Tangible Assets	12	2,843	2,621
<u>CURRENT ASSETS</u>			
Debtors	13	737	1,190
Cash at Bank and in Hand		204,196	246,002
		<u>204,932</u>	<u>247,192</u>
<u>CREDITORS: Amounts Falling Due Within One Year</u>	14	<u>( 1,895)</u>	<u>( 925)</u>
<u>NET CURRENT ASSETS</u>		203,037	246,267
		<u>205,880</u>	<u>248,888</u>
The Funds of the Charity:			
<u>UNRESTRICTED FUNDS</u>			
General Funds		205,880	248,888
		<u>205,880</u>	<u>248,888</u>

The directors consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006. Members have not required the company under Section 476 of the Act to have an audit for the year ended 31st August 2024. The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company, as at 31st August 2024, and of its surplus for the year then ended in accordance with the requirements of Section 396 of the Act, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 27th August 2025 and signed on their behalf by:

Pamela Gaunt      TRUSTEE

## 1. STATUTORY INFORMATION

STEP (Supporting the Elderly People) is a charitable company domiciled in England and Wales, registered number 06662077. The principal place of business is Shannon House, Off Spen Lane, Leeds, LS16 5EJ.

## 2. COMPLIANCE WITH ACCOUNTING STANDARDS

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 (FRS 102), Charities SORP (FRS 102) and the Companies Act 2006.

## 3. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention.

The presentation currency is sterling.

The particular accounting policies adopted are as follows:

### (a) Donations, Legacies and Similar Income

Donations, legacies and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource.

### (b) Grants Receivable and Local Authority Fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Deferred income represents amounts received for future periods and is released to income in the period for which it has been received.

### 3. ACCOUNTING POLICIES (continued)

#### (c) Expenditure

All expenditure is included on an accrual basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

#### d) Staff Costs

Short term employee benefits are recognised as an expense in the period in which they are incurred. Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy. The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

#### (e) Tangible Fixed Assets

Tangible Fixed Assets are initially recognised at cost then depreciated over the term of their useful economic lives. Depreciation is provided on a reducing balance basis over the expected useful lives of each category of tangible fixed assets:

Fixtures and Fittings	20% per annum on written down value
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#### (f) Leasing

Rentals payable under operating leases are charged to the SOFA on a straight line basis over the period of the leases. The benefits of lease incentives are recognised in the SOFA over the lease period on a straight line basis.

(g) Fund Accounting

Funds held by the charity are either:

- . *Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- . *Designated funds* - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.
- . *Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

(h) Cash Flow Statements

The charity qualifies as a small company under the Companies Act 2006. The trustees have elected to take advantage of the exemptions under SORP not to prepare a cash flow statement.

4. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Leeds LCC	107,261	107,261	107,261
Group Efforts	3,757	3,757	4,741
	<u>111,018</u>	<u>111,018</u>	<u>112,002</u>

6 INCOME FROM GRANTS, DONATIONS AND LEGACIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Grants	-	-	4,000
Donations	5,439	5,439	-
Legacies	9,805	9,805	-
	<u>15,244</u>	<u>15,244</u>	<u>4,000</u>

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Minibus Hire and Outings	50,382	50,382	42,211
Travel Expenses	761	761	287
Support Costs	40,320	40,320	32,183
Staff Costs - Direct	77,807	77,807	68,259
	<u>169,270</u>	<u>169,270</u>	<u>142,940</u>

Note 8

## 8. SUPPORT COSTS

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Depreciation	711	711	655
Loss on Disposal	-	-	202
Light and Heat	7,008	7,008	3,379
Staff Costs - Admin	6,203	6,203	-
Rent	12,284	12,284	10,176
Insurance	504	504	832
Printing, Postage and Stationery	1,699	1,699	1,235
Equipment Lease	624	624	1,403
Repairs	1,021	1,021	4,189
Telephone	814	814	667
Accountancy	970	970	177
Sundries	7,135	7,135	5,902
Bank Charges	115	115	114
Rates and Water	293	293	417
Training	-	-	370
Fundraising Expenses	-	-	1,603
Subscriptions	939	939	862
	<u>40,320</u>	<u>40,320</u>	<u>32,183</u>

## 9. STAFF COSTS AND TRUSTEES' REMUNERATION

	2024	2023
	£	£
Wages and Salaries	81,697	66,226
Social Security Costs	580	168
Other Pension Costs	1,734	1,865
	<u>84,010</u>	<u>68,259</u>



9. STAFF COSTS AND TRUSTEES REMUNERATION (continued)

No employee received remuneration amounting to more than £60,000 in either year.  
Trustees received no remuneration and were not reimbursed for any of their expenses in  
The average weekly number of employees during the year, was as follows:

	2024	2023
	No.	No.
Charitable Activities	4	3
Governance	2	3
	<u>6</u>	<u>6</u>

10. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Depreciation	711	655
Lease payments recognised as an expense	12,284	10,176
Independent Examiner's Fee	<u>970</u>	<u>177</u>

11. CORPORATION TAX

The charity is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

## 12. TANGIBLE FIXED ASSETS

	Fixtures and Fittings	Total
	£	£
<u>Cost:</u>		
At 1st September 2023	9,412	9,412
Additions	933	933
Disposals	-	-
At 31st August 2024	<u>10,345</u>	<u>10,345</u>
<u>Depreciation:</u>		
At 1st September 2023	6,791	6,791
Charge for Year	711	711
At 31st August 2024	<u>7,502</u>	<u>7,502</u>
<u>Net Book Value:</u>		
At 31st August 2024	<u>2,843</u>	<u>2,843</u>
At 31st August 2023	<u>2,621</u>	<u>2,621</u>

## 13. DEBTORS

	2024	2023
	£	£
Prepayments and Accrued Income	737	1,190
	<u>737</u>	<u>1,190</u>

## 14. CREDITORS: Amounts Falling Due Within One Year

	2024	2023
	£	£
Accruals and Deferred Income	1,895	925
	<u>1,895</u>	<u>925</u>

## 15. LEASING COMMITMENTS

The charity had total commitments under non-cancellable operating leases as detailed below:

	2024	2023
	£	£
<u>Operating Leases Which Expire:</u>		
Within One Year	9,600	-
Between One to Five Years	16,000	10,600
After More than Five Years	-	-
	<u>25,600</u>	<u>10,600</u>