

Older People's Action in the Locality

Charity number 1131792

A company limited by guarantee number 06961204

Annual Report and Financial Statements

for the year ended 31 March 2024

OPAL

**OLDER PEOPLE'S
ACTION IN THE LOCALITY**

WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Older People's Action in the Locality

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

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the accounts	10 to 18

Prepared by West Yorkshire Community Accountancy Service CIO

Older People's Action in the Locality

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Martin Sellens	Chair	
Louise Tanner	Treasurer	
Howard Marshall		Resigned July 2023
Peter Ellis		
Grace Clark		
Gary Hartley		
Christopher Hindle		Resigned September 2023
Elizabeth Locke		
Jennifer Ward		Resigned January 2024
John Sutcliffe		
Farooq Muzammal		Appointed July 2024
Charity number	1131792	Registered in England and Wales
Company number	06961204	Registered in England and Wales
Registered and principal address	Bankers	
Welcome In Community Centre	Nat West Bank	Cambridge and Counties Bank
55 Bedford Drive	491 Otley Road	Charnwood Court
Leeds	Leeds	5B New Walk
LS16 6DJ	LS16 7YB	Leicester
		LE1 6TE

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 14 July 2009. It is governed by a memorandum and articles of association as amended 18 June 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members.

Older People's Action in the Locality

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

Objectives and activities

The charity's objects

The objects are to further or benefit the residents of Cookridge, Holt Park, Ireland Wood, Tinshill, Adel and Bramhope (most of the Leeds 16 postcode) and surrounding areas, particularly but not exclusively for the elderly, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents and to strengthen the local communities in which they live.

The charity's main activities

OPAL reduces social isolation and promotes the wellbeing of older people so that they can live independently in their own homes. We do this by offering opportunities for healthy living and social activities, practical support and an information service.

OPAL is based in and manages the Welcome In Community Centre and Community Cafe. The Centre and Cafe is a facility for all the community and provides a source of revenue for OPAL as well as providing opportunity for integration of older people with the wider community.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the health and wellbeing of older people.

Achievements and performance

OPAL plays a very important role in many people's lives and provides, to those who have various needs later in life, an environment where lives are enriched and friendships can flourish. We continue to consolidate our work at the Welcome In Community Centre and serve older people in our area and the wider community. Our membership numbers remain steady whilst many of our activities are at or near capacity and the range of our activities on offer is wide ranging and attractive. The café has seen increased patronage and we continue to get new people visiting us with positive feedback and reviews.

- Accessible transport: Funding secured from Motability to purchase our own Wheelchair Accessible Car and minibus as well as employ a Transport Coordinator enabling us to develop our transport offer.
- Health and Well-being Initiatives: additional chair exercise class, memory support group and a bereavement support group introduced to meet increased demand.
- Volunteer Contribution: We have over 100 active volunteers contributing 10,285 hours of service. That's equivalent to 5.5 FT staff members and an equivalent financial contribution of £107,170 (based on minimum wage). Volunteers have received training in first aid, dementia awareness, wheelchair handling and more.
- Building maintenance and development work including:
 - New boilers installed (money raised from fundraising – thanks to all!)
 - New signage on the building and around the site
 - Community composting now in place in the grounds
 - Existing garage refurbished and let (asbestos removed and new door)
 - New building management system in place
 - New electricity contract entered into saving us money
 - New digital phone system installed and alarm system updated
 - Funding secured to install solar panels on the roof and climate change measures

Older People's Action in the Locality

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

Plans for future periods

The lack of long-term funding poses a significant challenge for OPAL. To address this, we are actively developing a comprehensive fundraising strategy that includes individual donations, corporate sponsorships, and grant applications to secure our financial stability. Additionally, we are committed to reducing operational costs wherever possible. As part of this effort, we are implementing measures to lower our carbon footprint, which will further help in minimising expenses.

We are also focused on strengthening our partnerships with health and social care providers, local businesses, and other agencies to create a robust support network for older adults and the broader community.

In January 2024, we launched the Community Transport project, which aims to enhance accessible transport for older and disabled individuals within our community. We plan to further develop this initiative to ensure it meets the growing needs of those we serve.

Lastly, we will continue to consolidate our existing services and activities at OPAL and Welcome In, ensuring we effectively meet the needs of older adults and the wider community.

Financial review

The net income for the year was £67,969, including net expenditure of £8,982 on unrestricted funds and net income of £76,951 on restricted funds after transfers.

Reserves policy

The Trustees of the Charity have established a reserves policy whereby free reserves held by the charity should be within the range of four and seven months of the resources expended in the operation of the charity, which equates to between £165,667 and £289,917 based on budgeted expenditure of £497,000. At this level, the Trustees feel that they would be able to honour their commitments to staff and creditors. The purpose of the reserves is to ensure that OPAL is resilient to, and has the capacity to manage unforeseen financial challenges.

The charity's free reserves, excluding fixed assets, at the year end were £188,977.

The calculation for the reserves is as follows:

The total funds held at the year end were £863,369. Restricted funds were £111,587, leaving £751,782 in unrestricted funds. Excluding fixed assets of £562,805 leaves £188,977 as unrestricted free reserves. Free reserves at the previous year end were £211,372.

Older People's Action in the Locality

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

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 21 August 2024

Louise Tanner (Trustee)

Older People's Action in the Locality

Independent examiner's report to the trustees of Older People's Action in the Locality

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 7 to 18.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a fellow of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a fellow of ACIE which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Simon Bostrom FCIE

11 September 2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Older People's Action in the Locality
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Donations and legacies	(2)	36,842	323,969	360,811	151,110
Charitable activities	(3)	149,098	81,324	230,422	203,538
Other trading activities	(4)	19,234	-	19,234	10,231
Bank interest		8,370	-	8,370	2,836
Other income		90	-	90	1,105
Total income		<u>213,634</u>	<u>405,293</u>	<u>618,927</u>	<u>368,820</u>
Expenditure on:					
Charitable activities	(5)	267,257	283,701	550,958	422,522
Total expenditure		<u>267,257</u>	<u>283,701</u>	<u>550,958</u>	<u>422,522</u>
Net income / (expenditure)		<u>(53,623)</u>	<u>121,592</u>	<u>67,969</u>	<u>(53,702)</u>
Transfers between funds	(6)	<u>44,641</u>	<u>(44,641)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(8,982)</u>	<u>76,951</u>	<u>67,969</u>	<u>(53,702)</u>
Fund balances brought forward		<u>760,764</u>	<u>34,636</u>	<u>795,400</u>	<u>849,102</u>
Fund balances carried forward	(6)	<u>751,782</u>	<u>111,587</u>	<u>863,369</u>	<u>795,400</u>

All incoming resources and resources expended derive from continuing activities.

Older People's Action in the Locality

Balance sheet

as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(7)	562,805	-	562,805	545,360
Total fixed assets		<u>562,805</u>	<u>-</u>	<u>562,805</u>	<u>545,360</u>
Current assets					
Debtors and prepayments	(8)	4,519	4,340	8,859	8,092
Current asset investments	(9)	161,609	-	161,609	105,930
Cash at bank and in hand	(10)	29,708	107,247	136,955	162,816
Total current assets		<u>195,836</u>	<u>111,587</u>	<u>307,423</u>	<u>276,838</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(11)	6,859	-	6,859	26,798
Total current liabilities		<u>6,859</u>	<u>-</u>	<u>6,859</u>	<u>26,798</u>
Net current assets / (liabilities)		<u>188,977</u>	<u>111,587</u>	<u>300,564</u>	<u>250,040</u>
Net assets		<u>751,782</u>	<u>111,587</u>	<u>863,369</u>	<u>795,400</u>
Funds					
Unrestricted funds		751,782	-	751,782	760,764
Restricted funds		-	111,587	111,587	34,636
Total funds		<u>751,782</u>	<u>111,587</u>	<u>863,369</u>	<u>795,400</u>

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 21 August 2024

Louise Tanner (Trustee)

Older People's Action in the Locality
Statement of cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>86,267</u>	<u>4,451</u>
Cash flows from investing activities:		
Bank interest	8,370	2,836
Purchase of tangible fixed assets (excluding donated assets)	<u>(64,819)</u>	<u>(2,801)</u>
Net cash provided by (used in) investing activities	<u>(56,449)</u>	<u>35</u>
Cash flows from financing activities:		
Repayments on borrowing	-	(28,876)
Cash inflows from new borrowing	<u>-</u>	<u>-</u>
Net cash provided by (used in) financing activities	<u>-</u>	<u>(28,876)</u>
Change in cash and cash equivalents in the reporting period	29,818	(24,390)
Cash and cash equivalents at the beginning of the reporting period	<u>268,746</u>	<u>293,136</u>
Cash and cash equivalents at the end of the reporting period	<u>298,564</u>	<u>268,746</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2024	2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	67,969	(53,702)
Adjustments for:		
Depreciation charges	47,374	32,663
Bank interest	(8,370)	(2,836)
Loan interest	-	1,221
(Increase) / decrease in debtors	(767)	3,105
Increase / (decrease) in creditors	<u>(19,939)</u>	<u>24,000</u>
Net cash provided by (used in) operating activities	<u>86,267</u>	<u>4,451</u>

Analysis of cash and cash equivalents	2024	2023
	£	£
Cash in hand	224	201
Notice deposits	<u>298,340</u>	<u>268,545</u>
Total cash and cash equivalents	<u>298,564</u>	<u>268,746</u>

Older People's Action in the Locality

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

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

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

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

Fixtures and equipment: over 5 years

Leasehold improvements: over the life of the lease

Older People's Action in the Locality

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Older People's Action in the Locality
Notes to the accounts continued
for the year ended 31 March 2024

2 Donations and legacies	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Brighter Days	-	1,148	1,148	-
Harrison and Potter Trust	-	4,200	4,200	5,530
Leeds City Council (LCC)	192	30,100	30,292	38,490
Leeds Community Foundation (LCF)	-	24,178	24,178	8,588
Leeds Older Peoples Forum (LOPF)	-	60,215	60,215	51,400
Motability Foundation	-	168,618	168,618	-
National Lottery Community Fund (NLCF)	-	3,140	3,140	-
Sanctuary Housing	-	4,340	4,340	-
Voluntary Action Leeds	-	21,900	21,900	13,750
Windmill	-	2,000	2,000	-
Barca	-	-	-	1,500
Co-op Local Community Fund	-	-	-	3,854
Leeds Civic Trust	-	-	-	450
Leeds Convalescent Society	-	-	-	500
Leeds Culture Trust	-	-	-	400
Local Care Partnership (LCP)	-	-	-	3,125
Other grants and donations (including gift aid)	36,650	4,130	40,780	23,523
	<u>36,842</u>	<u>323,969</u>	<u>360,811</u>	<u>151,110</u>

3 Charitable activities income	2024	2023
	Total	Total
	funds	funds
	£	£
LCC Adult Social Care service provision	81,324	80,646
Café	49,810	42,956
Groups, events and activities	65,388	57,576
Memberships	6,977	7,693
Room hire	26,923	14,667
	<u>230,422</u>	<u>203,538</u>

4 Other trading activities	2024	2023
	Total	Total
	funds	funds
	£	£
Fundraising	11,016	1,779
Events	2,958	607
Sponsorships	1,774	115
Rental income	3,486	7,730
	<u>19,234</u>	<u>10,231</u>

Older People's Action in the Locality
Notes to the accounts continued
for the year ended 31 March 2024

5 Charitable activities expenditure

	Activities undertaken directly £	Grant funding of activities £	Support costs £	2024 Total cost £	2023 Total cost £
Charitable activities	375,718	92,204	83,036	550,958	422,522
	<u>375,718</u>	<u>92,204</u>	<u>83,036</u>	<u>550,958</u>	<u>422,522</u>

5a Support costs

	2024 Total cost £	2023 Total cost £
Support cost type		
Management and admin salaries	68,461	66,393
Financial management support	6,577	6,643
Payroll fees	2,322	2,052
IT support	3,977	4,069
Independent examination	1,449	1,449
Meeting costs	250	26
	<u>83,036</u>	<u>80,632</u>

5b Charitable activities expenditure detail

	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total cost £	2023 Total cost £
Salaries NI and pensions (8c)	143,944	95,175	239,119	230,432
Payroll costs	-	2,322	2,322	2,052
Staff travel expenses	281	722	1,003	1,298
Training	-	2,513	2,513	599
Volunteer expenses and training	40	429	469	589
Events and activities	38,444	44,971	83,415	79,444
Café supplies and equipment	17,382	4,660	22,042	20,053
Equipment and materials	2,236	1,053	3,289	2,520
Premises costs	10,253	26,447	36,700	25,439
Phone, postage and internet	-	6,317	6,317	5,675
Computers and IT	-	4,247	4,247	4,339
Printing and stationery	97	1,712	1,809	532
Memberships and subscriptions	-	1,345	1,345	4,532
Insurance	-	5,464	5,464	4,989
Hospitality and sundry costs	76	107	183	291
Governance costs	-	1,696	1,696	324
Independent examination	-	1,449	1,449	1,449
Repairs and maintenance	7,064	231	7,295	4,081
Depreciation	47,374	-	47,374	32,663
Loan interest	-	-	-	1,221
Vehicle running costs	66	3,452	3,518	-
Grants payable	-	79,389	79,389	-
	<u>267,257</u>	<u>283,701</u>	<u>550,958</u>	<u>422,522</u>

Older People's Action in the Locality

Notes to the accounts continued

for the year ended 31 March 2024

5c Staff costs and numbers

	2024	2023
	£	£
Gross salaries	219,881	214,332
Social security costs	15,095	14,986
Employment allowance	(5,000)	(5,000)
Pensions	6,233	6,114
Freelance workers	2,910	-
	<u>239,119</u>	<u>230,432</u>

The average number of employees during the year was 12.4, being an average of 8.2 full time equivalent (2023: 12.5, 8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2024	2023
	£	£
Costs of the scheme to the charity for the year	6,233	6,114
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

5d Grant making

Project or activity	2024	2023	2024	2023
	Grants to institutions	Grants to institutions	Grants to individuals	Grants to individuals
	£	£	£	£
Motability Partnership	79,389	-	-	-
Household support vouchers	-	-	12,815	11,876
Total	<u>79,389</u>	<u>-</u>	<u>12,815</u>	<u>11,876</u>

Motability Partnership	To purchase own wheelchair accessible car and minibus as well as employ a Transport Coordinator enabling Opal to develop their transport offer.
Household support vouchers	To give ASDA shopping vouchers to individuals and families identified as in need.

Older People's Action in the Locality

Notes to the accounts continued

for the year ended 31 March 2024

6 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LOPF Brighter days	-	1,148	1,148	-	-
Local Care Partnership (LCP)	2,143	-	2,143	-	-
LCF Lunch clubs	-	7,416	7,416	-	-
LOPF Enhance	5,621	52,920	52,939	-	5,602
LCC Housing Advisory Panel	525	-	525	-	-
Harrison and Potter 1	2,115	-	2,115	-	-
Harrison and Potter 2	-	4,200	3,224	-	976
LCC summer holiday	-	700	700	-	-
LCC ASC grant	1,508	81,324	57,140	(5,560)	20,132
LCC ABCD	21,418	25,000	20,740	-	25,678
LCC Little Library	-	1,300	1,300	-	-
LCC Public Health	-	500	500	-	-
LCC Small Sparks Fund	456	-	323	-	133
Leeds Civic Trust	450	-	150	-	300
Leeds Convalescent Society	400	-	400	-	-
LOPF Refreshments	-	50	50	-	-
LOPF Warm spaces	-	2,245	2,245	-	-
LCC MICE	-	150	-	-	150
Motability Foundation	-	168,618	86,346	(34,951)	47,321
Donation for lifting equipment	-	4,130	-	(4,130)	-
LCF Resilience	-	15,000	13,505	-	1,495
Sanctuary Housing	-	4,340	701	-	3,639
LCC Solar panels	-	2,450	-	-	2,450
NLCF Sport England	-	3,140	1,901	-	1,239
LCF Stay well this winter	-	1,762	1,550	-	212
Voluntary Action Leeds	-	16,700	14,440	-	2,260
Voluntary Action Leeds	-	1,200	1,200	-	-
VAL Welcome space	-	4,000	4,000	-	-
Windmill Comm. Transport	-	2,000	2,000	-	-
LOPF Covid transport	-	5,000	5,000	-	-
	<u>34,636</u>	<u>405,293</u>	<u>283,701</u>	<u>(44,641)</u>	<u>111,587</u>

Fund name

LOPF Brighter days

Local Care Partnership (LCP)

LCF Lunch clubs

LOPF Enhance

LCC Housing Advisory Panel

Harrison and Potter 1

Harrison and Potter 2

LCC summer holiday

LCC ASC grant

LCC ABCD

LCC Little Library

LCC Public Health

LCC Small Sparks Fund

Leeds Civic Trust

Leeds Convalescent Society

LOPF Refreshments

LOPF Warm spaces

Purpose of restriction

To provide Christmas hampers

Towards the cost of providing warm spaces

Towards the luncheon club costs

For support with hospital discharge and prevent hospital admission

Towards peer support group costs addressing mental health problems

To fund exercise classes

Towards Friday social, Christmas banquet and Christmas dinner

Towards providing childrens summer holiday activities

For OPAL's work supporting older people. The transfer relates to the purchase of fixed assets for the general purposes of the charity.

To deliver the ABCD project

To install a free library on the Silk Mill housing estate

Towards peer support groups with long term health conditions

To distribute to community members for community development work

Towards a community bench

To extend the provision assisted shopping

Towards refreshments

Warm space provision

Older People's Action in the Locality

Notes to the accounts continued

for the year ended 31 March 2024

6 Restricted funds continued

Fund name	Purpose of restriction
LCC MICE	Bus fares for walking group
Motability Foundation	Provision in conjunction with AVSED of transport services. The transfer relates to the purchase of a wheelchair accessible vehicle and a minibus.
Donation for lifting equipment	Individual donation for the purchase of lifting equipment. The transfer relates to the purchase fixed assets for the general purposes of the charity.
LCF Resilience	Grant to help build up strategies for future
Sanctuary Housing	For a Community event, Women's Peer support Group and Bereavement Support Group
LCC Solar panels	Towards providing solar panels at Welcome In
NLCF Sport England	Provision of adapted sports sessions
LCF Stay well this winter	Towards cost of providing warm spaces
Voluntary Action Leeds	Warm space provision
Voluntary Action Leeds	Warm space provision
VAL Welcome space	Towards cost of providing welcome space at Welcome In
Windmill Comm. Transport	Towards cost of transport for day trips
LOPF Covid transport	Towards transport costs for Covid vaccinations

7 Tangible assets

	Motor vehicles	Leasehold property	Fixtures and	Total
<u>Cost</u>	£	£	£	£
At 1 April 2023	-	692,233	29,113	721,346
Additions	34,951	-	29,868	64,819
At 31 March 2024	34,951	692,233	58,981	786,165
<u>Depreciation</u>				
At 1 April 2023	-	156,461	19,525	175,986
Charge for year	8,738	28,226	10,410	47,374
At 31 March 2024	8,738	184,687	29,935	223,360
<u>Net book value</u>				
At 31 March 2024	26,213	507,546	29,046	562,805
At 31 March 2023	-	535,772	9,588	545,360

8 Debtors and prepayments

	2024	2023
	£	£
Prepayments	-	1,567
Accrued income	8,859	6,525
	<u>8,859</u>	<u>8,092</u>

9 Current asset investments

	2024	2023
	£	£
Cash equivalents on deposit	161,609	105,930
	<u>161,609</u>	<u>105,930</u>

Older People's Action in the Locality

Notes to the accounts continued

for the year ended 31 March 2024

10 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	136,731	162,615
Cash in hand	224	201
	<u>136,955</u>	<u>162,816</u>

11 Creditors and accruals	2024	2023
	£	£
Creditors	5,410	4,509
Amounts received on account for contracts / performance related grants	-	20,840
Accruals	1,449	1,449
	<u>6,859</u>	<u>26,798</u>

12 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

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

Other related party transactions

During the year, Matthew Sellens (son of Martin Sellens) was paid £2,600 in respect of security and caretaking at the Welcome in (2023: £2,735). Authority for the payment is provided for by the charity's governing document.

13 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	132	132
In the second to fifth years inclusive	528	528
Over five years from the balance sheet date	1,738	1,870
	<u>2,398</u>	<u>2,530</u>

Older People's Action in the Locality

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Donations and legacies	36,842	23,523	323,969	127,587	360,811	151,110
Charitable activities	149,098	122,892	81,324	80,646	230,422	203,538
Other trading activities	19,234	10,231	-	-	19,234	10,231
Bank interest	8,370	2,836	-	-	8,370	2,836
Other income	90	1,105	-	-	90	1,105
Total income	213,634	160,587	405,293	208,233	618,927	368,820
Expenditure						
Charitable activities	267,257	186,417	283,701	236,105	550,958	422,522
Total expenditure	267,257	186,417	283,701	236,105	550,958	422,522
Net income / (expenditure)	(53,623)	(25,830)	121,592	(27,872)	67,969	(53,702)
Transfers between funds	44,641	-	(44,641)	-	-	-
Net movement in funds	(8,982)	(25,830)	76,951	(27,872)	67,969	(53,702)
Fund balances brought forward	760,764	786,594	34,636	62,508	795,400	849,102
Fund balances carried forward	751,782	760,764	111,587	34,636	863,369	795,400