

COMPANY REGISTRATION NUMBER: 07534989
CHARITY REGISTRATION NUMBER: 1147077

**Leeds Centre for Integrated Living
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022**

Leeds Centre for Integrated Living

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2022

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Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and Administrative Details

Registered charity name Leeds Centre for Integrated Living

Charity registration number 1147077

Company registration number 07534989

Principal office and registered office Cartelli House
2 Arthur Street
Stanningley
Leeds
LS28 6JY

The Trustees

Ms J Fisher (Retired 18 October 2022)
Ms C Womack
Mr R D Moriarty
Mr M S Raja
Ms L W Cheng

Independent Examiner Susan Seaman BA FCA CIOT
Gresham House
5-7 St Paul's Street
Leeds
LS1 2JG

Structure, Governance and Management

Governing Document

The company is governed under its Articles of Association, which include the company's charitable objects. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Legal Structure

Leeds CIL was formerly part of Leeds City Council's Adult Social Care section. Leeds CIL was incorporated as a Company Limited by Guarantee on 18 February 2011 and the company started trading as a Disabled People's User-led Social Enterprise on 4th April 2011. The company acted as a charity from incorporation and obtained charitable status on 1st May 2012.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Structure, Governance and Management *(continued)*

Directors / Trustees

A minimum of 75% of Leeds CIL Board Directors, who are also charity Trustees, must be disabled people. All current Directors / Trustees are people living in Leeds. All the Directors / Trustees have experience of living in mainstream society and dealing with the disabling barriers that can cause social exclusion. The Board has a wide range of relevant personal experience, as well as having experience of working with Council senior officers, NHS senior officers and dealing with the constraints placed on local authorities and health services, including financial constraints. The Directors / Trustees also include people with business experience.

The Directors / Trustees agreed to set up a membership scheme during the company's first financial year from which future Directors / Trustees could be appointed as and when required to fulfil specific roles. The Articles of Association make provision for such appointments.

All the Directors / Trustees give their time voluntarily. Expenses regarding making meetings accessible for the Directors / Trustees are given in note 16 to the accounts. These expenses include accessible transport and personal assistance during meetings.

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Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Structure, Governance and Management *(continued)*

Risk Management

The principal risks to Leeds CIL as a going concern are financial. The company's main income is from a contract with Leeds City Council. The Council has had to accommodate a large reduction in its income since 2011 and this situation has been compounded by the Coronavirus pandemic. Leeds CIL is therefore ensuring that we provide extremely good value for money and has again exceeded the targets in the contract during the 2021/22 financial year. We are also providing social value for the council and citizens of Leeds and meeting our charitable objects by enabling local disabled and older people and families with disabled children who need help with daily living to live active lives and participate in mainstream society. We have broadened our income by providing services for Personal Health Budget (PHB) recipients and 'self-funders' who need our services but are not eligible for local authority support or choose not to use local authority support. We operate sound financial management overseen by our Chief Executive Officer and Office Manager, seeking advice from our accountants as required.

Risk management within the company consists of a proactive approach to health and safety by identifying risks and putting procedures in place to minimise them. We have purchased a comprehensive company insurance package, covering all areas of operation. This policy is reviewed each year and upgraded as required, for example to include new or increasing risks such as cyber security. A system of internal management controls has been put in place, including levels of responsibility for monitoring, processing, and authorising financial transactions. Ongoing business continuity planning enabled us to quickly move most staff to home working during the Coronavirus pandemic and to ensure service provision was maintained.

Management and Service Delivery

The day-to-day management of the company and its service provision is delegated by the Directors / Trustees to the Chief Executive Officer, who works with a senior management team. The Chief Executive Officer reports to the Directors / Trustees at Board meetings. The senior management team are:

Susan Morrell Chief Executive Officer
Dawn Lynch Office Manager
Alison Payne Payroll & MBA Services Manager

Related Parties

In so far as it is complimentary to the company's charitable objects, the company is guided by national and local policy regarding the aims of the Disabled People's Movement and central and local government and health service provision, particularly regarding the direction of travel for service provision for disabled and older people and families with disabled children. This includes the provision of Direct Payments, Personal Budgets and Personal Health Budgets. Whilst Leeds CIL is fully independent of Leeds City Council, we remain a key partner in their delivery of personalised services, which furthers our charitable objectives.

Leeds CIL has a pension scheme that is part of the West Yorkshire Pension Fund, through obtaining admitted body status.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Objectives and Activities

Leeds CIL Vision

'To ensure that all disabled and older people in Leeds can choose where they live and how they live'.

Leeds CIL Mission

'To be the gateway to Independent Living for disabled and older people and families with disabled children in Leeds, guiding people to the support and services that they can use to achieve their goals'.

The key motivation for the vision and mission statements is an acknowledgement of the fact that in the UK many disabled and older people are still not able to make the same choices as other citizens about where or how they live. The statements demonstrate a clear ambition to contribute social value to the city by promoting social inclusion for disabled and older people and families with disabled children in Leeds and by providing practical support and services to achieve that outcome. Disabled people created the CIL model on which our services are based and reducing dependency on segregated services is a crucial aspect of this model. We ensure that our customers can choose to use mainstream services and facilities and can be active citizens, carrying out the social roles that have often been denied to disabled people in the past, such as being a parent, student, volunteer and/or employee. When disabled people carry out these roles families and communities benefit from their involvement and they become role models for disabled children. The Vision & Mission statements have and will continue to play a central role in Leeds CIL's operations and in meeting our charitable objects.

The company's charitable objects as set out in the Articles of Association are:

To promote social inclusion for the public benefit among disabled and older people who are or may be socially excluded due to disability or age by:

- (1) meeting and facilitating the support needs of disabled and older people;
- (2) promoting and increasing the opportunities for independent living available to disabled and older people;
- (3) assisting disabled and older people to make choices and access the services and support they may require to live independently in the community with appropriate support;
- (4) supporting and empowering disabled and older people so that they may carry out social roles (for example, without limitation, parent, employee, student, friend and partner); and
- (5) otherwise preventing the social exclusion of disabled and older people.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Objectives and Activities *(continued)*

Activities that contribute towards meeting the objects

Public Benefit

The Leeds CIL Directors / Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit to ensure that all our activities contribute to meeting our charitable objects and deliver public benefit. Our services have all been set up to deliver public benefit by enabling disabled and older people to achieve supported independent living and to contribute to their local communities. Our Theory of Change outcomes include both individual customer outcomes and contributions to the wider society.

- Improved choice and control
- Improved ability to live independently
- Improved health and wellbeing
- Improved relationships with family and friends
- Improved confidence and self-esteem
- Improved contributions to society
- Co-production and partnership working

Equality and Diversity in our service provision

Leeds CIL services are available citywide for disabled and older people and families with disabled children and/or adults who need support to live in mainstream society and be active citizens. We have no age limits for people using our services. We monitor categories of people using our services to check that we are reaching out to all the diverse communities in Leeds. We also ensure that our services are accessible to people who have access requirements or whose first language is not English, including Deaf people who use British Sign Language. Leeds CIL has a diverse staff team, which includes people who are representative of the local people we serve including: people from diverse communities, disabled people and people living with a long-term medical condition, parents/carers of disabled children, older people, and carers of adult family members.

Services and Accessible Facilities

Leeds CIL provides services to meet our Charitable Objects. Most of our customers are people referred from Leeds City Council's Adults & Health section and Children's and Young Peoples Services and Leeds Continuing Healthcare. Most of these people either receive Personal Budgets or Direct Payments from the Council or Personal Health Budgets from Continuing Healthcare that they can use to set up support that will meet their assessed needs. Leeds CIL can also provide our services to people who use their own money to pay for any personal support they need. These 'self-funders' can be referred to Leeds CIL from the Council following a Council assessment of their needs, or they can be people who approach Leeds CIL independently to ask for assistance. The main Leeds CIL services during 2021-22 were:

- Managed Bank Account Service
- Recruitment and management of support workers
- Payroll Service
- Training and Development Service (TDS)
- Consultancy and partnership
- Accessible meeting facilities

Managed Bank Accounts Service

Any person receiving funding from their Local Authority or Continuing Healthcare to be used to meet their own or a family member's assessed needs must set up a separate bank account for the funding.

Leeds Centre for Integrated Living

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Objectives and Activities *(continued)*

Some people have difficulty doing this, for example some people with learning difficulties or dementia and people who have a poor credit history. Leeds CIL has set up a Managed Bank Account Service in which a bank account is opened and administered on the customer's behalf. This service therefore removes a specific barrier that can prevent disabled and older people and families with disabled children from choosing supported independent living.

Recruitment and management of support workers

Some people who need personal support from another person for themselves or for their disabled child or for a disabled adult they care for, in their home and / or when they go out in the community, choose to employ their own worker usually called a Personal Assistant (PA). Leeds CIL can help customers with all aspects of recruiting and managing one or more PAs, including:

- Support to write a job application form, job description and person specification
- Support to understand the Regulations around the restrictions on employing parents, or a person discharging duties in a parenting role, for the care of their own child as a PA
- Support to write a job advertisement
- Access to the UKCIL personal assistance recruitment database, or other method of advertising for PAs
- Support to short-list job applications
- Support to write interview questions and conduct interviews, including the use of a Leeds CIL meeting room, if required
- Support in taking up references
- Support to carry out safeguarding and legal checks including DBS checks for PAs
- Support in purchasing Employers & Public Liability Insurance
- Support with induction of new PAs and booking required training courses for PAs
- Follow-up support if required, such as recruiting a replacement PA if one leaves
- Support the Customer to ensure there is a robust contingency plan (e.g. back up PA's, agency agreement or informal support) built into their support plan to cover short term absences

Payroll Service

Leeds CIL has full bureau payroll service for customers who employ their own PAs. The service enables the customer to carry out all payroll tasks in line with employment legislation, financial regulations, tax, and pension requirements, as follows:

- Support to set up and use financial records including time-sheets
- Providing a document folder to keep records and other payroll paperwork and information in
- Support with undertaking calculations
- Support to register with HM Revenue & Customs if the customer wishes to administer the payroll for their workers themselves
- A payroll administration service directly provided by Leeds CIL
- Acting as the customer's agent in making payments to HM Revenue & Customs
- Production of wage slips for PAs and financial statements for employers
- Support with pension auto-enrolment, including set-up and making pension contributions
- Ongoing support if required, including dealing with financial discrepancies

Training and Development Service (TDS)

This service was set up during 2014, following consultation with PA employers, Skills for Care and Leeds Adult Social Care about what training and development activities would enable PA employers and PAs to successfully carry out their roles. Consultation identified that training opportunities for PA employers and PAs were very limited, difficult to book and only covered general issues and skills rather than those required to enable a positive, effective, safe, and rewarding PA employer and

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Objectives and Activities *(continued)*

employee relationship. The training provided enables PA employers to be good employers and enables PAs to feel confident in their role and feel valued as a PA whilst gaining new skills.

The service is funded by a Skills for Care grant for social care funded PA employers and their PAs. Leeds CIL has successfully applied for a Skills for Care grant each year since the service was set up. This demonstrates Leeds CIL's track record in the effective use of grant funding and ability to comply with recording and reporting requirements for restricted funding.

Consultancy and partnership

Leeds CIL has a wealth of experience in the field of independent living support and identifying and removing barriers that exclude disabled and older people. Leeds CIL staff can generate income for service development by working with other agencies that support disabled and older people and families with disabled children and being paid for their expertise and the time they spend doing this work. The outcomes of such work also directly benefit disabled and older people who need such services to live independently in their communities.

Accessible meeting facilities

Leeds CIL moved new premises in 2019. The premises are a self-contained suite of offices and meeting rooms with ICT connections throughout the building and accessible facilities for both customers and staff. It has good public transport access, helping to reduce car use. Plans to develop two meeting rooms to be used flexibly for meetings and training and as a resource for community groups had to be put on hold during the Covid-19 pandemic. The plans are being updated to enable 'hybrid' meetings in which present and remote participants can meet together. This will broaden the range of people who can use the facilities, including reducing social isolation of customers who are unable to attend meetings and events in person. It will also provide a source of income from desk and room hire.

Management pay and remuneration

Any annual increase to senior management pay is at the same percentage rate as for all employees. Any change to senior management pay rates is benchmarked against the pay rates in equivalent jobs in local authorities and the third sector. All changes to staff pay rates, including any annual increases, are subject to the approval of Leeds CIL's Board of Directors / Trustees. There is no bonus scheme at Leeds CIL, any annual surplus is reinvested in the charity in line with Leeds CIL's articles of association.

Strategic Report

The following sections for achievements and performance and financial review form the strategic report of the charity.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Achievements and Performance

Managed Bank Account Service

The service continued removing a significant barrier to having choice and control over independent living support and playing a major role in meeting Leeds CIL's Aim and Charitable Objects. The service was operating 430 Managed Bank Accounts at the end of March 2022 to enable beneficiaries to manage their independent living support payments and pay for the services they choose to use.

PA Recruitment Service

During the 2021-22 financial year the service carried out work on 1292 support requests. This included customers who recruited PAs and customers who needed some help managing the employer/employee relationship with their PAs.

Payroll Service

At the end of March 2022, the service was administering monthly payroll for 1195 individual PA employer customers, and administering the wages, HMRC and pension payments and other deductions for 1611 PAs as requested by their employers. The monthly payroll administration tasks have become more complex because of pension auto-enrolment and other legislative and tax changes. The Payroll Service team have absorbed and met all these changes and challenges, which without the service would have made being a PA employer and meeting payroll responsibilities too complex, difficult, and time-consuming for some, if not many, of Leeds CIL's customers. It would also be a major barrier to enabling more people to use Personal Budgets and Personal Health Budgets to exercise choice and control over the support they need. In recognition of the value of Leeds CIL's Payroll Service to our customers, the service received the "2020 Payroll Bureau of the Year Award" at the IRIS national Customer Service Awards ceremony in February 2020.

Training and Development Service (TDS)

The service was maintained during 2021-22, following a seventh successful bid for Skills for Care funding. During the Coronavirus pandemic, with agreement from Skills for Care, training courses and sessions offered changed to online training only, including sessions that promote safe behaviour such as hand hygiene.

Partnership Working

Leeds CIL staff continued to work with partners to the benefit of customers and the wider community, including contributing to the citywide response to the Coronavirus pandemic.

Leeds CIL Response to the Coronavirus Pandemic

Maintaining service provision

Leeds CIL began proactively making plans to modify service provision and move most employees to homeworking during early March 2020 when it became clear that a national lockdown had become highly likely. Risk assessments were produced and updated as required during the year to ensure staff were protected as far as possible.

All services were maintained, and additional support was developed as needed by customers, with support being provided by phone and online meeting. Simple 'how to' guides with screenshots on

Leeds Centre for Integrated Living

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

downloading and using Skype were produced for customers who had access to ICT devices and the internet. This also helped customers keep in touch with family and friends and maintain other social roles. A Covid risk assessment was developed for PA employers and shared at a national level with the NHS by one of Leeds CIL's Trustees. Leeds CIL worked with partner agencies to ensure customers and their support workers had access to the PPE they needed, along with guidance on how and when it should be used.

Whilst the level of Coronavirus infection in local areas reduced during 2021-22, many people using Leeds CIL's services and some Trustees and employees are still at very high risk of serious illness if infected. Leeds CIL has therefore maintained its role in the citywide effort to keep people as safe as possible, including disseminating vaccine eligibility information to customers and their support workers.

Leeds CIL support for employees

Ensuring employees feel supported and that risks to them are reduced to the lowest possible levels have been key to maintaining both employee safety and health and wellbeing and high-quality, flexible customer services. Each employee's individual circumstances and preferences have been taken into account as more usual service provision has become possible. Flexible working, including home working is being continued where this works well for customers, employees, and Leeds CIL.

Financial Review

The attached financial statements show the results for the year. The strategic approach of ongoing very careful monitoring and control of costs was maintained during 2021-22. The Trustees can report a small surplus before the movement on the LGPS pension scheme.

Leeds CIL's largest income source is a contract with Leeds City Council (LCC). LCC's and our customers' continuing satisfaction with the delivery of the contract was demonstrated by LCC issuing a further new contract to Leeds CIL up to the end of August 2022, with the provision for a further 6-month extension if required to complete the local authority's plans for future Direct Payments support in Leeds. Other funding included service-user fees, for example from customers receiving individual Personal Health Budgets funding from the NHS.

Following the successful initiative to have some of the Leeds CIL PA recruitment support team based in social work area teams, LCC decided to make this a permanent arrangement. Therefore, LCC put in place plans to transfer the Leeds CIL employees providing this service into the Council to then be employed by LCC from September 2022. This will result in a significant loss of income for Leeds CIL; however, it will be mitigated by a reduction in staff salaries and associated costs, which form the largest charitable expenditure by Leeds CIL. LCC has stated that it expects to put out to tender a Payroll and Managed Bank Account contract, probably during the second half of 2023. Until then Leeds CIL will continue to receive funding from LCC to provide these services. Accordingly, a two year contract has been successfully negotiated with LCC, to begin in September 2022.

Whilst this continues a succession of temporary short-term contracts with the associated effects on stability and forward-planning, Leeds CIL will use this time to further develop payroll and managed bank account services for people receiving Direct Payments until LCC releases and successfully awards a new three to five year contract. This period will also be used to further develop more diverse income streams. The Leeds CIL Trustees and senior management team have therefore developed a strategy for responding to the resulting challenges and opportunities presented by the reduction in contract income and the release of a Payroll and Managed Bank Account contract during 2023.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Plans for Future Periods

The upgrade and integration of Leeds CIL's digital systems and processes that began in 2019 following the move to new, modern premises is continuing, including the procurement of more efficient payroll software. Therefore, there will be a corresponding increase in efficiency savings going forward, which will place Leeds CIL in a good position to apply for a Payroll and Managed Bank Accounts contract, other contracts that could further Leeds CIL's Vision, Mission and Charitable Objectives and to apply for grant funding to assist with meeting core costs and resourcing project work.

Other plans for generating unrestricted funding to cover core costs had to be put on hold during coronavirus restrictions. These have been re-started, including preparing a meeting room and desk hire offer that includes installing state-of-the-art meeting and hybrid working equipment, funded by a donation. Leeds CIL is well-placed to offer meeting facilities for a variety of meeting types, being on a main road on a major bus route with near-by train stations in both directions. A sliding scale of room and desk hire charges are to be offered, so that the facilities can be used by community groups at low or no cost, in line with Leeds CIL's public benefit responsibilities. In addition, increased fundraising will take place during 2023.

Capacity released by the transfer of the ten PA recruitment team employees into the Council can be used to develop other types of support for our beneficiaries. Therefore a Customer Survey was conducted during 2022, which included questions about any unmet need customers are experiencing and asked for their views on other types of support they would like Leeds CIL to be able to offer. The survey also asked if customers maintaining their independent living with assistance from Leeds CIL would be willing to offer peer support for other people who would like to try taking control over the personal support they need. There was a positive response to the survey, which will underpin Leeds CIL's strategic development during 2022-2025, using a co-design and co-production approach with current customers to develop assistance for which grant funding will be applied for.

Whilst not underestimating the further challenges ahead, the Directors / Trustees believe that these activities, alongside further cost reduction actions if required should enable Leeds CIL to remain a going concern during 2022-23 and beyond.

The trustees' annual report and the strategic report were approved on 29-Mar-2023 and signed on behalf of the board of trustees by:



Mr R D Moriarty
Trustee

Leeds Centre for Integrated Living

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Leeds Centre for Integrated Living

Year Ended 31 March 2022

I report to the trustees on my examination of the financial statements of Leeds Centre for Integrated Living ('the charity') for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the trustees of the 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 accounts 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 the charity's accounts 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

Since the charity's gross income exceeded £250,000 your examiner must be a member 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 member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

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Independent Examiner's Report to the Trustees of Leeds Centre for Integrated Living *(continued)*

Year Ended 31 March 2022

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.



Susan Seaman BA FCA CIOT
Independent Examiner

Gresham House
5-7 St Paul's Street
Leeds
LS1 2JG

29-Mar-2023

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	15,949	—	15,949	—
Charitable activities	6	930,449	31,764	962,213	934,621
Investment income	7	3,024	—	3,024	131
Total income		<u>949,422</u>	<u>31,764</u>	<u>981,186</u>	<u>934,752</u>
Expenditure					
Expenditure on charitable activities	8,9	1,098,014	28,284	1,126,298	1,099,608
Total expenditure		<u>1,098,014</u>	<u>28,284</u>	<u>1,126,298</u>	<u>1,099,608</u>
Net expenditure		<u>(148,592)</u>	<u>3,480</u>	<u>(145,112)</u>	<u>(164,856)</u>
Other recognised gains and losses					
Actuarial gains/(losses) on defined benefit pension schemes		599,000	—	599,000	(407,000)
Net movement in funds		<u>450,408</u>	<u>3,480</u>	<u>453,888</u>	<u>(571,856)</u>
Reconciliation of funds					
Total funds brought forward		(1,410,692)	(1,050)	(1,411,742)	(839,886)
Total funds carried forward		<u>(960,284)</u>	<u>2,430</u>	<u>(957,854)</u>	<u>(1,411,742)</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 30 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	£	2021 £	£
Fixed Assets					
Tangible fixed assets	17		35,362		43,847
Current Assets					
Debtors	18	71,936		27,096	
Cash at bank and in hand		<u>685,186</u>		<u>5,571,983</u>	
		757,122		5,599,079	
Creditors: amounts falling due within one year	19	<u>599,338</u>		<u>5,482,668</u>	
Net Current Assets			<u>157,784</u>		<u>116,411</u>
Total Assets Less Current Liabilities			<u>193,146</u>		<u>160,258</u>
Net Assets Excluding Defined Benefit Pension Plan Liability			193,146		160,258
Defined benefit pension plan liability	20		<u>1,151,000</u>		<u>1,572,000</u>
Net Liabilities Including Defined Benefit Pension Plan Liability			<u>(957,854)</u>		<u>(1,411,742)</u>
Funds of the Charity					
Restricted funds			2,430		(1,050)
Unrestricted funds:					
Defined benefit pension reserve		(1,151,000)		(1,572,000)	
Other unrestricted income funds		<u>190,716</u>		<u>161,308</u>	
Total unrestricted funds		<u>(960,284)</u>		<u>(1,410,692)</u>	
Total charity funds	21		<u>(957,854)</u>		<u>(1,411,742)</u>

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

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 17 to 30 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on 29-Mar-2023 and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'R D Moriarty' with a stylized flourish at the end.

Mr R D Moriarty
Trustee

The notes on pages 17 to 30 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Cash Flows

Year Ended 31 March 2022

	2022 £	2021 £
Cash Flows from Operating Activities		
Net expenditure	(145,112)	(164,856)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	8,517	8,509
Other interest receivable and similar income	(3,024)	(131)
Interest payable and similar charges	637	953
Defined benefit pension plan employer contributions	146,000	(23,000)
Accrued (income)/expenses	(4,561)	328
Pension fund costs	32,000	25,000
<i>Changes in:</i>		
Trade and other debtors	(44,840)	6,221
Trade and other creditors	(4,878,769)	1,093,049
Cash generated from operations	(4,889,152)	946,073
Interest paid	(637)	(953)
Interest received	3,024	131
Net cash (used in)/from operating activities	<u>(4,886,765)</u>	<u>945,251</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(32)	(7,489)
Net cash used in investing activities	<u>(32)</u>	<u>(7,489)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	(4,886,797)	937,762
Cash and Cash Equivalents at Beginning of Year	5,571,983	4,634,221
Cash and Cash Equivalents at End of Year	<u>685,186</u>	<u>5,571,983</u>

The notes on pages 17 to 30 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2022

1. General Information

The principal activity of the charity during the year was to promote social inclusion for the public benefit among disabled and older people who are or may be socially excluded due to disability or age. More information is included in the Trustees report on pages 1 to 15.

The charity is a public benefit entity and a private company limited by guarantee which is incorporated and registered in England (no. 07534989) and Registered Charity no. 1147077. The address of the registered office is:

Cartelli House
2 Arthur Street
Stanningley
Leeds
LS28 6JY

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

Going Concern

The Trustees consider that given the current level of unrestricted reserves, it is appropriate to prepare the financial statements on the going concern basis. Further detail is given at note 23 to the accounts.

Changes in Formats

In the previous years managed bank accounts were included in the accounts as both an asset in cash at bank and in hand and also in creditors. A decision has been made this year to exclude these balances as they belong to the individual members rather than the charity. See note 19 for further details.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. Details of these judgements are set out in the accounting policies.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

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 Directors.

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.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

All resources expended are included in the Statement of Financial Activities on an accruals basis.

Costs of activities in furtherance of the charity's objectives comprise all costs in respect of and directly attributable to providing an independent living support service.

Governance costs represent the expenses in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Certain expenditure is directly attributable to specific activities and has been included in these categories. Certain other costs, which are attributable to more than one activity, are apportioned across categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	Over the life of the lease
Office equipment	-	25% straight line
Service user equipment	-	25% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Financial Instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined Benefit Plans

The company recognises a defined net benefit pension asset or liability in the statement of financial position as the net total of the present value of its obligations and the fair value of plan assets out of which the obligations are to be settled. The defined benefit liability is measured on a discounted present value basis using a rate determined by reference to market yields at the reporting date on high quality corporate bonds. Defined benefit obligations and the related expenses are measured using the projected unit credit method. Plan surpluses are recognised as a defined benefit asset only to the extent that the surplus is recoverable either through reduced contributions in the future or through refunds from the plan.

Changes in the net defined benefit asset or liability arising from employee service are recognised in income or expenditure as a current service cost where it relates to services in the current period and as a past service cost where it relates to services in prior periods. Costs relating to plan introductions, benefit changes, curtailments and settlements are recognised in income or expenditure in the period in which they occur.

Net interest is determined by multiplying the net defined benefit liability by the discount rate, both as determined at the start of the reporting period, taking account of any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. Net interest is recognised in income or expenditure.

4. Limited by Guarantee

The company is limited by guarantee, having no share capital. Members liability in the event of winding up of the company is limited to £1 each.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	15,949	15,949	—	—

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Payments from governments or public authorities in the normal course of trading	828,922	–	828,922
Performance-related grants	–	31,764	31,764
Service user fees	101,527	–	101,527
	<u>930,449</u>	<u>31,764</u>	<u>962,213</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Payments from governments or public authorities in the normal course of trading	810,922	–	810,922
Performance-related grants	(2,193)	27,354	25,161
Service user fees	98,538	–	98,538
	<u>907,267</u>	<u>27,354</u>	<u>934,621</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>3,024</u>	<u>3,024</u>	<u>131</u>	<u>131</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Independent Living Support service	681,956	14,595	696,551
Support costs	416,058	13,689	429,747
	<u>1,098,014</u>	<u>28,284</u>	<u>1,126,298</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Independent Living Support service	687,222	6,735	693,957
Support costs	383,992	21,659	405,651
	<u>1,071,214</u>	<u>28,394</u>	<u>1,099,608</u>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Independent Living Support service	696,551	372,474	1,069,025	1,049,042
Governance costs	—	57,273	57,273	50,566
	<u>696,551</u>	<u>429,747</u>	<u>1,126,298</u>	<u>1,099,608</u>

10. Analysis of Support Costs

	Independent Living Support service £	Total 2022 £	Total 2021 £
Staff costs	204,654	204,654	197,697
Premises	64,228	64,228	65,551
Communications and IT	54,981	54,981	41,773
Governance costs	57,273	57,273	50,566
Training	2,237	2,237	2,669
Printing, stationery and marketing	17,402	17,402	14,294
Access to Work costs	12,185	12,185	17,979
Legal and professional fees	6,915	6,915	3,455
Depreciation	8,517	8,517	8,509
Other office costs	1,355	1,355	3,158
	<u>429,747</u>	<u>429,747</u>	<u>405,651</u>

11. Taxation

The company is a registered charity and has obtained confirmation from HMRC that it is a charitable company and meets the exemption from corporation tax under Schedule 6 of the Finance Act 2010. All income and expenditure is applied for charitable purposes and hence the result for the year is treated as being exempt from corporation tax.

12. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	8,517	8,509

13. Auditors Remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	—	9,725

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

14. Independent Examination Fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	8,400	—

15. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	585,978	580,923
Social security costs	43,928	43,601
Employer contributions to pension plans	261,797	191,851
Other employee benefits	—	18,550
	891,703	834,925

The average head count of employees during the year was 32 (2021: 28). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of direct payroll staff	17	14
Number of administrative staff	9	8
Number of management staff	6	6
	32	28

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel of the charity, comprise the trustees, the Chief Executive Office, the officer manager, the service development manager, the finance and support co-ordinator, the team leader PA & Brokerage section and the Team leader payroll services. The total remuneration for the key management personnel during the year was £272,923 (2021 - £252,776).

16. Trustee Remuneration and Expenses

Travel expenses of £nil (2021 - £nil) were paid on behalf of all the Trustees, when they attend meetings. No other remuneration is paid to Trustees.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

17. Tangible Fixed Assets

	Leasehold improvements £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2021	42,114	1,971	47,818	91,903
Additions	—	—	32	32
At 31 March 2022	42,114	1,971	47,850	91,935
Depreciation				
At 1 April 2021	8,214	1,971	37,871	48,056
Charge for the year	4,211	—	4,306	8,517
At 31 March 2022	12,425	1,971	42,177	56,573
Carrying amount				
At 31 March 2022	29,689	—	5,673	35,362
At 31 March 2021	33,900	—	9,947	43,847

18. Debtors

	2022 £	2021 £
Trade debtors	65,591	7,339
Prepayments and accrued income	6,345	19,757
	71,936	27,096

Included within trade debtors is a balance of £13,354 (2021 - £971) which relates to amounts due from customers to cover payroll services.

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	387,201	334,819
Accruals and deferred income	16,501	21,062
Social security and other taxes	37,458	48,499
Pension fund	20	12,884
Other creditors	158,158	5,065,404
	599,338	5,482,668

Included within trade creditors is a balance of £371,889 (2021 - £313,710) which relates to funds paid in advance by customers to cover payroll services.

The figure for other creditors includes managed client bank accounts of £nil (2021 - £4,936,683). Bank accounts are in the joint name of Leeds CIL and the individual members and as such the balances were previously included in the bank balance in the charity balance sheet. However, as these funds belong to the members a corresponding creditor was included.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

20. Pensions and Other Post Retirement Benefits

Defined benefit plans

The company's pension scheme is part of the West Yorkshire Pension Fund administered by the City of Bradford Metropolitan Council. Benefits are based on final pensionable pay and contributions are charged to the income and expenditure account so as to spread the costs of the pension over the employees working lives with the company. The contributions are determined by a qualified actuary (on the basis of triennial valuations using the projected unit method). The expected employer contributions for next year are at a rate of 21.2%.

The most recent valuation was carried out for the defined benefit scheme at 31st March 2019 by AON Hewitt Limited using the Projected unit method and revised contribution rates have been effective from 1 April 2020.

The statement of financial position net defined benefit liability is determined as follows:

	2022	2021
	£	£
Present value of defined benefit obligations	(3,737,000)	(3,801,000)
Fair value of plan assets	2,586,000	2,229,000
	<u>(1,151,000)</u>	<u>(1,572,000)</u>

Changes in the present value of the defined benefit obligations are as follows:

	2022
	£
At 1 April 2021	3,801,000
Current service cost	262,000
Interest expense	80,000
Benefits paid	(30,000)
Contributions by plan participants	34,000
Remeasurements:	
Actuarial gains and losses	(410,000)
At 31 March 2022	<u>3,737,000</u>

Changes in the fair value of plan assets are as follows:

	2022
	£
At 1 April 2021	2,229,000
Interest income	48,000
Benefits paid	(30,000)
Contributions by employer	116,000
Contributions by plan participants	34,000
Remeasurements:	
Actuarial gains and losses	189,000
At 31 March 2022	<u>2,586,000</u>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

20. Pensions and Other Post Retirement Benefits *(continued)*

The total costs for the year in relation to defined benefit plans are as follows:

	2022	2021
	£	£
Recognised in income or expenditure:		
Current service cost	262,000	192,000
Net interest expense	32,000	25,000
	<u>294,000</u>	<u>217,000</u>

The fair value of the major categories of plan assets are as follows:

	2022	2021
	%	%
Equity instruments	80.00	80.00
Debt instruments	12.00	13.00
Property	4.00	4.00
Cash and cash equivalents	3.00	2.00
Other	1.00	1.00

The return on plan assets are as follows:

	2022	2021
	£	£
Return on assets of benefit plan	<u>237,000</u>	<u>405,000</u>

The principal actuarial assumptions as at the statement of financial position date were:

	2022	2021
	%	%
Discount rate	2.70	2.10
Expected rate of salary increase	4.15	3.95
Expected rate of increase in pensions	2.90	2.70
Inflation assumption	2.90	2.70
Other	<u>2.90</u>	<u>2.70</u>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	161,308	949,422	(920,014)	–	–	190,716
Pension	(1,572,000)	–	(178,000)	–	599,000	(1,151,000)
	<u>(1,410,692)</u>	<u>949,422</u>	<u>(1,098,014)</u>	<u>–</u>	<u>599,000</u>	<u>(960,284)</u>
	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
General funds	320,773	907,398	(1,069,214)	2,351	–	161,308
Pension	(1,163,000)	–	(2,000)	–	(407,000)	(1,572,000)
	<u>(842,227)</u>	<u>907,398</u>	<u>(1,071,214)</u>	<u>2,351</u>	<u>(407,000)</u>	<u>(1,410,692)</u>

Restricted funds

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
Access to work	(1,550)	14,081	(12,184)	–	–	347
TDS	500	17,683	(16,100)	–	–	2,083
	<u>(1,050)</u>	<u>31,764</u>	<u>(28,284)</u>	<u>–</u>	<u>–</u>	<u>2,430</u>
	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2021 £
Access to work	(1,187)	16,429	(17,979)	1,187	–	(1,550)
TDS	3,528	10,925	(10,415)	(3,538)	–	500
	<u>2,341</u>	<u>27,354</u>	<u>(28,394)</u>	<u>(2,351)</u>	<u>–</u>	<u>(1,050)</u>

Access to Work

Specific funds are received on an annual basis to cover the costs of a Personal Assistant for S Morrell, Chief Executive.

TDS

Specific funding given to provide a training and development service for employers.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	35,362	–	35,362
Current assets	754,692	2,430	757,122
Creditors less than 1 year	(599,338)	–	(599,338)
Defined benefit pension	(1,151,000)	–	(1,151,000)
Net assets	<u>(960,284)</u>	<u>2,430</u>	<u>(957,854)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	43,847	–	43,847
Current assets	5,598,579	500	5,599,079
Creditors less than 1 year	(5,481,118)	(1,550)	(5,482,668)
Defined benefit pension	(1,572,000)	–	(1,572,000)
Net assets	<u>(1,410,692)</u>	<u>(1,050)</u>	<u>(1,411,742)</u>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

23. Going Concern

The directors consider the charitable company to be a going concern and the financial statements have been prepared on that basis.

The directors have considered the uncertainty in relation to the ongoing service contract with Leeds City Council, as noted in the Trustees report, which provides the majority of the income for the charity. The contract initially ceased as at 31 March 2017 and has been subsequently extended up to November 2022, whilst a procurement process is undertaken for the services delivered. In September 2022 a revised payroll and managed bank account contract was agreed with the Council albeit at a reduced level for 2 years, until September 2024.

In September 2022 Leeds CIL PA recruitment support team was transferred to Leeds City Council under TUPE for this service to be run by the Council.

Draft budgets have been prepared for the period to 31 March 2024 which show a deficit. The Board is looking at alternative sources of funding that may be available in order to help improve the financial stability. Whilst it is recognised that the company faces significant financial challenges, the Board and management are working closely in order to develop a robust financial plan to secure the financial future of the company.

The company meets its day to day working capital requirements through available cash resources which include receipts in advance from customers in advance of payroll being run.

The company has reported net liabilities of £957,854 to 31 March 2022. As a result of its obligations as an employer within the Local Government Pension Scheme (LGPS) the Balance Sheet at 31 March 2022 includes a pension scheme liability of £1,151,000 to LGPS.

Actual contributions paid by the company during the year totalled £116,000. Based on a similar level of future contributions the Directors consider that the company is able to finance this pension liability in the short term and the Directors are not aware of any reason why the liability of £1,151,000 would crystallise in the next few years.

The financial statements have therefore been drawn up on a going concern basis, which assumes that service contracts will be renewed at an adequate level to secure the financial stability of the company.

24. Analysis of Changes in Net Debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>5,571,983</u>	<u>(4,886,797)</u>	<u>685,186</u>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

25. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Later than 1 year and not later than 5 years	107,936	50,000
Later than 5 years	—	22,420
	<u>107,936</u>	<u>72,420</u>

26. Related Parties

The Trustees and their families are able to access the services of Leeds CIL on the same basis as the rest of the community and do not receive any special treatment. The services that are provided are always based on the needs of the client and are bespoke to that individual.