

**Leeds Centre for Integrated Living  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 March 2023**

# **Leeds Centre for Integrated Living**

**Company Limited by Guarantee**

**Financial Statements**

**Year Ended 31 March 2023**

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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 2023**

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 2023.

#### **Reference and Administrative Details**

<b>Registered charity name</b>	Leeds Centre for Integrated Living	
<b>Charity registration number</b>	1147077	
<b>Company registration number</b>	07534989	
<b>Principal office and registered office</b>	Cartelli House 2 Arthur Street Stanningley Leeds LS28 6JY	
<b>The Trustees</b>	Ms J Fisher Ms C Womack Mr R D Moriarty Mr M S Raja Ms L W Cheng	(Retired 18 October 2022)
<b>Independent Examiner</b>	Martin Knaggs FCCA Armstrong Watson LLP Third Floor 10 South Parade Leeds LS1 5QS	

#### **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 per member.

##### **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 04 April 2011. The company acted as a charity from incorporation and obtained charitable status on 01 May 2012.

# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

#### **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, including 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 15 to the accounts. These expenses include accessible transport and personal assistance during meetings.

##### **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 was compounded by the Coronavirus pandemic. 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. Leeds CIL continues to liaise with our funders to ensure we are meeting requirements and providing best value.

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. Leeds CIL has internal management controls, including levels of responsibility for monitoring, processing, and authorising financial transactions. A comprehensive company insurance package has been purchased. These policies are reviewed each year and upgraded as required, for example to include new or increasing risks such as to cyber security. Online information safety and security training is provided for staff and updates about specific cyber threats are circulated. Plans are in place for working towards achieving the information security management standard ISO 27001 in 2024.

##### **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

# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

#### **Structure, Governance and Management *(continued)***

##### **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.

##### **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 2023**

#### **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, for example, improved health and wellbeing can reduce use of NHS national and local healthcare resources:

- 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 including minority ethnic communities, the LGBTQ+ community, disabled people including people living with a long-term mental health and/or physical health condition, parents/carers of disabled young people, 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 NHS 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 2022-23 were:

- Managed Bank Account Service
- Recruitment and management of support workers (up to end August 2022)
- Payroll Service
- Consultancy and partnerships
- Accessible meeting spaces with hybrid meeting equipment

# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

##### **Objectives and Activities *(continued)***

##### **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.

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. The service can also be helpful to organisations that need to provide access to funding for agreed usage, including paying for short breaks and holiday support for children.

##### **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). This gives them increased choice and control over who provides the support, and when and how the support is provided. 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 they have a contingency plan (e.g., back up PA's, home care agency agreement or informal support) built into their support plan to cover short term absences

##### **Payroll Service**

Leeds CIL has full payroll bureau 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 timesheets
- 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



# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

##### **Objectives and Activities *(continued)***

- Support with pension auto-enrolment, including set-up and making pension contributions
- Ongoing support if required, including dealing with financial discrepancies
- Enquiries from individual PAs employed by customers regarding information about their pay, for example their tax code.

##### **Consultancy and partnerships**

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.

##### **Accessible meeting facilities**

Leeds CIL moved to 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. Equipment has been purchased and installed 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.

##### **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 550 Managed Bank Accounts at the end of March 2023 to enable beneficiaries to manage their independent living support payments and pay for the services they choose to use.

###### **PA Recruitment Service**

A successful initiative to have some of the Leeds CIL PA recruitment support team based in Leeds City Council social work area teams, to support Social Workers to make service provision arrangements for people assessed as being eligible for Direct Payments, took place from 2021-2022. LCC decided to make this a permanent arrangement and transfer all the Leeds CIL employees providing this service into the Council to then be employed by LCC from September 2022.



# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

##### **Payroll Service**

At the end of March 2023, the service was administering monthly payroll for 1058 individual PA employer customers, and administering the wages, HMRC and pension payments and other deductions for 1551 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 most 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.

##### **Partnership Working**

Leeds CIL staff continued to work with partners to the benefit of customers and the wider community and supporting programs for annual events including the International Day of Disabled People.

# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

##### **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 2022-23. The Trustees can report a deficit 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 contracted services was demonstrated by LCC issuing a further new contract to Leeds CIL for Managed Bank Account and Payroll Services up to the end of August 2024, while the Council draws up plans for a procurement process for future Managed Bank Account and Payroll Services. Other funding includes 'service-user fees' from disabled people in receipt of NHS-funded Personal Health Budgets, and from donations.

LCC's decision to provide Personal Assistant recruitment support from within the Council area social worker teams instead of being provided by a user-led organisation resulted in a significant loss of income for Leeds CIL. This has been mitigated by a reduction in staff salaries and associated costs, which form the largest charitable expenditure by Leeds CIL. Even so, this presented a significant challenge to Leeds CIL as a small-medium sized charity with twenty-one employees to manage the change and resulting loss of nine full-time equivalent experienced employees, who Leeds CIL had employed, trained and developed since 2011. No funding was provided for Leeds CIL to manage the change, which took a large amount of management time, including attending meetings with senior Council officers and Council project staff and supporting both the Leeds CIL staff who were to transfer and the remaining staff. This resulted in Leeds CIL's plans to develop new support for beneficiaries and new income streams, which had been drawn up in 2021-2022 having to be put on hold. The staff transferring out had legal rights under the Transfer of Undertakings (Protection of Employment) regulations (TUPE). To ensure Leeds CIL met the organisation's human resources requirements and responsibilities regarding TUPE, legal advice and expert pensions advice had to be accessed at significant cost to Leeds CIL.

Whilst these challenges have adversely affected Leeds CIL's financial position, the remaining contract income and income from service user fees, alongside a continuing cost reduction process whilst experiencing increased supplier charges, has resulted in the ability to maintain and develop service provision for our beneficiaries. The Trustees and senior management team are actively developing the new income streams previously planned and focusing on the potential to increase income generated through the services already in place.

# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

##### **Plans for Future Periods**

The challenges described above took place during 2022 at a point in time where the whole of the UK was still in a Coronavirus pandemic, inflation was increasing dramatically and a cost-of-living crisis was emerging. Many of Leeds CIL's beneficiaries and staff team are amongst the people most adversely affected during and following the pandemic and by the cost-of-living crisis.

Whilst meeting these challenges, the Leeds CIL Trustees and senior management team have gained experience in managing and delivering change whilst operating under severe pressure. The experience and resilience built up during this period will be used to develop Leeds CIL to provide further support with and for our beneficiaries, as identified by our beneficiaries. Together we have already identified some areas of unmet need that Leeds CIL can help meet as an individual organisation and through partnership working.

Even though some plans had to be put on hold during 2022, an organisation-wide upgrade and integration of Leeds CIL's digital systems and processes continued, making them secure and fit for the future. Increasingly efficient provision of current services will enable Leeds CIL to offer a choice of ways to access and use the services. This will release capacity for setting up and delivering new types of services and support, to the benefit of all people who use our services.

The Leeds CIL Trustees feel that so much turmoil and so many life-changing events have occurred during the last three years, both internally and externally, that a full strategic planning process is required. During early 2024 Leeds CIL will conduct strategic planning with stakeholders to enable decisions to be made about Leeds CIL's priorities for the next five years.

Whilst not underestimating the further challenges ahead, the Leeds CIL Trustees believe that these activities, alongside further cost reduction actions if required should enable Leeds CIL to remain a going concern during 2023-24 and beyond.

The trustees' annual report and the strategic report were approved on 12/12/2023 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 2023**

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 2023.

#### **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 Association of Chartered Certified Accountants (ACCA), 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).

# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

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

#### **Year Ended 31 March 2023**

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.



Martin Knaggs FCCA  
Independent Examiner

Third Floor  
10 South Parade  
Leeds  
LS1 5QS

*14 December 2023*

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	434	—	434	15,949
Charitable activities	6	745,539	14,783	760,322	962,213
Investment income	7	2,673	—	2,673	3,024
<b>Total income</b>		<u>748,646</u>	<u>14,783</u>	<u>763,429</u>	<u>981,186</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9,10	<u>882,607</u>	<u>13,586</u>	<u>896,193</u>	<u>1,126,298</u>
<b>Total expenditure</b>		<u>882,607</u>	<u>13,586</u>	<u>896,193</u>	<u>1,126,298</u>
<b>Net expenditure</b>		<u>(133,961)</u>	<u>1,197</u>	<u>(132,764)</u>	<u>(145,112)</u>
<b>Other recognised gains and losses</b>					
Effect on asset ceiling non recognition of asset		(73,000)	—	(73,000)	—
Actuarial gains/(losses) on defined benefit pension schemes		<u>1,340,000</u>	<u>—</u>	<u>1,340,000</u>	<u>599,000</u>
<b>Net movement in funds</b>		<u>1,133,039</u>	<u>1,197</u>	<u>1,134,236</u>	<u>453,888</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>(960,284)</u>	<u>2,430</u>	<u>(957,854)</u>	<u>(1,411,742)</u>
<b>Total funds carried forward</b>		<u>172,755</u>	<u>3,627</u>	<u>176,382</u>	<u>(957,854)</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 16 to 29 form part of these financial statements.

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Statement of Financial Position

Year Ended 31 March 2023

	Note	2023 £	£	2022 £	£
<b>Fixed Assets</b>					
Tangible fixed assets	16		33,494		35,362
<b>Current Assets</b>					
Debtors	17	38,339		71,936	
Cash at bank and in hand		987,521		685,186	
		<u>1,025,860</u>		<u>757,122</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>882,972</u>		<u>599,338</u>	
<b>Net Current Assets</b>			<u>142,888</u>		<u>157,784</u>
<b>Total Assets Less Current Liabilities</b>			<u>176,382</u>		<u>193,146</u>
<b>Net Assets Excluding Defined Benefit Pension Plan Liability</b>			<u>176,382</u>		<u>193,146</u>
Defined benefit pension plan liability	19		—		<u>1,151,000</u>
<b>Net Liabilities Including Defined Benefit Pension Plan Liability</b>			<u>176,382</u>		<u>(957,854)</u>
<b>Funds of the Charity</b>					
Restricted funds			3,627		2,430
Unrestricted funds:					
Defined benefit pension reserve		—		(1,151,000)	
Other unrestricted income funds		<u>172,755</u>		<u>190,716</u>	
<b>Total unrestricted funds</b>			<u>172,755</u>		<u>(960,284)</u>
<b>Total charity funds</b>	20		<u>176,382</u>		<u>(957,854)</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the 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.

The statement of financial position  
continues on the following page.

The notes on pages 16 to 29 form part of these financial statements.



# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

### **Statement of Financial Position** *(continued)*

#### **Year Ended 31 March 2023**

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

These financial statements were approved by the board of trustees and authorised for issue on 12/12/2023 and are signed on behalf of the board by:



Mr R D Moriarty  
Trustee

The notes on pages 16 to 29 form part of these financial statements.

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Statement of Cash Flows

Year Ended 31 March 2023

	2023 £	2022 £
<b>Cash Flows from Operating Activities</b>		
Net expenditure	(132,764)	(145,112)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,733	8,517
Other interest receivable and similar income	(2,673)	(3,024)
Interest payable and similar charges	275	637
Defined benefit pension plan employer contributions	93,000	146,000
Accrued (income)/expenses	1,230	(4,561)
Pension fund costs	23,000	32,000
<i>Changes in:</i>		
Trade and other debtors	33,596	(44,840)
Trade and other creditors	282,405	(4,878,769)
Cash generated from operations	308,802	(4,889,152)
Interest paid	(275)	(637)
Interest received	2,673	3,024
Net cash (used in)/from operating activities	311,200	(4,886,765)
<b>Cash Flows from Investing Activities</b>		
Purchase of tangible assets	(8,865)	(32)
Net cash used in investing activities	(8,865)	(32)
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	302,335	(4,886,797)
<b>Cash and Cash Equivalents at Beginning of Year</b>	685,186	5,571,983
<b>Cash and Cash Equivalents at End of Year</b>	987,521	685,186

The notes on pages 16 to 29 form part of these financial statements.

# **Leeds Centre for Integrated Living**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

#### **Year Ended 31 March 2023**

##### **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 9.

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 22 to the accounts.

###### **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 2023**

#### **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 2023

#### 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 2023

#### 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 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations	434	434	15,949	15,949

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

#### 6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Payments from governments or public authorities in the normal course of trading	649,093	–	649,093
Performance-related grants	–	14,783	14,783
Service user fees	96,446	–	96,446
	<u>745,539</u>	<u>14,783</u>	<u>760,322</u>

  

	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>

#### 7. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>2,673</u>	<u>2,673</u>	<u>3,024</u>	<u>3,024</u>

#### 8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Independent Living Support service	431,410	–	431,410
Support costs	451,197	13,586	464,783
	<u>882,607</u>	<u>13,586</u>	<u>896,193</u>

  

	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>



# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

#### 9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Independent Living Support service	431,410	419,798	851,208	1,069,025
Governance costs	—	44,985	44,985	57,273
	<u>431,410</u>	<u>464,783</u>	<u>896,193</u>	<u>1,126,298</u>

#### 10. Analysis of Support Costs

	Independent Living Support service £	Total 2023 £	Total 2022 £
Staff costs	251,888	251,888	204,654
Premises	69,859	69,859	64,228
Communications and IT	51,942	51,942	54,981
Governance costs	44,985	44,985	57,273
Training	518	518	2,237
Printing, stationery and marketing	16,389	16,389	17,402
Access to Work costs	13,586	13,586	12,185
Legal and professional fees	3,107	3,107	6,915
Depreciation	10,733	10,733	8,517
Other office costs	1,776	1,776	1,355
	<u>464,783</u>	<u>464,783</u>	<u>429,747</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):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>10,733</u>	<u>8,517</u>

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

##### 13. Independent Examination Fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>8,700</u>	<u>8,400</u>

##### 14. Staff Costs

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

	2023 £	2022 £
Wages and salaries	435,609	585,978
Social security costs	33,645	43,928
Employer contributions to pension plans	<u>176,833</u>	<u>261,797</u>
	<u>646,087</u>	<u>891,703</u>

The average head count of employees during the year was 22 (2022: 32). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of direct payroll staff	12	17
Number of administrative staff	5	9
Number of management staff	<u>5</u>	<u>6</u>
	<u>22</u>	<u>32</u>

No employee received employee benefits of more than £58,500 during the year (2022: £60,000).

##### 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 £177,949 (2022 - £272,923).

##### 15. Trustee Remuneration and Expenses

Travel expenses of £nil (2022 - £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 2023

#### 16. Tangible Fixed Assets

	Leasehold improvements £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2022	42,114	1,971	47,850	<b>91,935</b>
Additions	—	—	8,865	<b>8,865</b>
<b>At 31 March 2023</b>	<b>42,114</b>	<b>1,971</b>	<b>56,715</b>	<b>100,800</b>
<b>Depreciation</b>				
At 1 April 2022	12,425	1,971	42,177	<b>56,573</b>
Charge for the year	4,211	—	6,522	<b>10,733</b>
<b>At 31 March 2023</b>	<b>16,636</b>	<b>1,971</b>	<b>48,699</b>	<b>67,306</b>
<b>Carrying amount</b>				
<b>At 31 March 2023</b>	<b>25,478</b>	<b>—</b>	<b>8,016</b>	<b>33,494</b>
At 31 March 2022	29,689	—	5,673	35,362

#### 17. Debtors

	2023 £	2022 £
Trade debtors	<b>8,504</b>	65,591
Prepayments and accrued income	<b>29,835</b>	6,345
	<b>38,339</b>	71,936

Included within trade debtors is a balance of £3,929 (2022 - £13,354) which relates to amounts due from customers to cover payroll services.

#### 18. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<b>426,730</b>	387,201
Accruals and deferred income	<b>17,730</b>	16,501
Social security and other taxes	<b>26,002</b>	37,458
Pension fund	<b>7,553</b>	20
Other creditors	<b>404,957</b>	158,158
	<b>882,972</b>	599,338

Included within trade creditors is a balance of £407,046 (2022 - £371,889) which relates to funds paid in advance by customers to cover payroll services.

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

#### 19. 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 0%.

The most recent valuation was carried out for the defined benefit scheme at 31 March 2022 by AON Solutions UK Limited using the Projected unit method and revised contribution rates have been effective from 1 April 2023.

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

	2023	2022
	£	£
Present value of defined benefit obligations	(2,056,000)	(3,737,000)
Fair value of plan assets	2,129,000	2,586,000
	<u>73,000</u>	<u>(1,151,000)</u>

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

	2023
	£
At 1 April 2022	3,737,000
Current service cost	177,000
Interest expense	85,000
Benefits paid	(30,000)
Contributions by plan participants	24,000
Remeasurements:	
Actuarial gains and losses	(894,000)
Settlements	(1,043,000)
<b>At 31 March 2023</b>	<b><u>2,056,000</u></b>

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

	2023
	£
At 1 April 2022	2,586,000
Interest income	62,000
Benefits paid	(30,000)
Contributions by employer	84,000
Contributions by plan participants	24,000
Remeasurements:	
Actuarial gains and losses	(21,000)
Settlements	(576,000)
<b>At 31 March 2023</b>	<b><u>2,129,000</u></b>

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

#### 19. Pensions and Other Post Retirement Benefits *(continued)*

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

	<b>2023</b>	2022
	£	£
Recognised in income or expenditure:		
Current service cost	<b>177,000</b>	262,000
Net interest expense	<b>23,000</b>	32,000
	<b><u>200,000</u></b>	<u>294,000</u>

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

	<b>2023</b>	2022
	%	%
Equity instruments	<b>80.80</b>	80.00
Debt instruments	<b>11.50</b>	12.00
Property	<b>3.30</b>	4.00
Cash and cash equivalents	<b>2.30</b>	3.00
Other	<b>2.10</b>	1.00

The return on plan assets are as follows:

	<b>2023</b>	2022
	£	£
Return on assets of benefit plan	<b><u>41,000</u></b>	<u>237,000</u>

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

	<b>2023</b>	2022
	%	%
Discount rate	<b>4.70</b>	2.70
Expected rate of salary increase	<b>3.95</b>	4.15
Expected rate of increase in pensions	<b>2.70</b>	2.90
Inflation assumption	<b>2.70</b>	2.90
Other	<b><u>2.70</u></b>	<u>2.90</u>

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

#### 20. Analysis of Charitable Funds

##### Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Settlements	Asset not recognised	Gains and losses	At 31 Mar 2023
	£	£	£	£		£	£
General funds	190,716	748,646	(766,607)	–	–	–	<b>172,755</b>
Pension	(1,151,000)	–	(116,000)	467,000	(73,000)	873,000	–
	<u>(960,284)</u>	<u>748,646</u>	<u>(882,607)</u>	<u>467,000</u>	<u>(73,000)</u>	<u>873,000</u>	<u><b>172,755</b></u>

	At 1 Apr 2021	Income	Expenditure	Settlements	Asset not recognised	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>–</u>	<u>599,000</u>	<u>(960,284)</u>

##### Restricted funds

	At 1 Apr 2022	Income	Expenditure	Settlements	Asset not recognised	Gains and losses	At 31 Mar 2023
	£	£	£	£		£	£
Access to work	347	14,783	(13,586)	–	–	–	<b>1,544</b>
TDS	2,083	–	–	–	–	–	<b>2,083</b>
	<u>2,430</u>	<u>14,783</u>	<u>(13,586)</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u><b>3,627</b></u>

	At 1 Apr 2021	Income	Expenditure	Settlements	Asset not recognised	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>–</u>	<u>2,430</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 2023

#### 21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	33,494	–	33,494
Current assets	1,022,233	3,627	1,025,860
Creditors less than 1 year	(882,972)	–	(882,972)
Defined benefit pension	--	–	--
<b>Net assets</b>	<u>172,755</u>	<u>3,627</u>	<u>176,382</u>

  

	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)
<b>Net assets</b>	<u>(960,284)</u>	<u>2,430</u>	<u>(957,854)</u>



# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

#### 22. 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. 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 the end of August 2024.

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 assets of £176,382 to 31 March 2023. As a result of its obligations as an employer within the Local Government Pension Scheme (LGPS) the Balance Sheet at 31 March 2023 includes a pension scheme liability of £nil (2022 - £1,151,000) to LGPS.

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.

#### 23. Analysis of Changes in Net Debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>685,186</u>	<u>302,335</u>	<u>987,521</u>

# Leeds Centre for Integrated Living

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year Ended 31 March 2023

#### 24. Operating Lease Commitments

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

	<b>2023</b>	2022
	<b>£</b>	£
Later than 1 year and not later than 5 years	<b>52,125</b>	107,936
Later than 5 years	—	—
	<b><u>52,125</u></b>	<u>107,936</u>

#### 25. 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.