

COMPANY REGISTRATION NUMBER: 07534989
CHARITY REGISTRATION NUMBER: 1147077

**Leeds Centre for Integrated Living
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**

Leeds Centre for Integrated Living

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2024

	Pages
Trustees' Annual Report (Incorporating the Directors' Report)	1 to 8
Independent Examiner's Report to the Trustees	9 to 10
Statement of Financial Activities (Including Income and Expenditure Account)	11
Statement of Financial Position	12 to 13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 27

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year Ended 31 March 2024

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 2024.

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 C Womack
Mr R D Moriarty
Mr M S Raja
Ms L W Cheng

Independent Examiner Steven Williams FCA
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 Directors' Report) *(continued)*

Year Ended 31 March 2024

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 includes a proactive approach to health and safety by identifying risks and putting procedures in place to minimise them. A system of internal management controls has been put in place, including levels of responsibility for monitoring, processing, and authorising financial transactions. Leeds CIL is registered with the Fundraising Regulator. A comprehensive company insurance policy has been purchased and is reviewed each year before being updated as required. Leeds CIL is registered with the Information Commissioner's Office and is Cyber Essentials Certified. Information protection including online information safety and security training is provided for staff and updates about specific cyber threats are circulated.

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 Directors' Report) *(continued)*

Year Ended 31 March 2024

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 Directors' Report) *(continued)*

Year Ended 31 March 2024

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 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 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 2023-24 were:

- Managed Bank Account Service
- Payroll Service
- Training
- Consultancy and partnership
- Accessible meeting facilities

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2024

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.

Payroll Service

Leeds CIL has full bureau payroll service for customers who employ their own support workers, usually called Personal Assistants (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
- 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.

Training

Training on being a good employer of your own support worker using a peer support model, for people who employ their own Personal Assistants.

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 office and meeting facilities

The Leeds CIL 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. This has good public transport access, helping to reduce car use. Equipment has been purchased and installed to enable 'hybrid' meetings in which present and remote participants can meet together. This broadens 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 can also provide a source of income from desk and room hire.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2024

Objectives and Activities *(continued)*

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 516 Managed Bank Accounts at the end of March 2024 to enable beneficiaries to manage their independent living support payments and pay for the services they choose to use.

Payroll Service

At the end of March 2024, the service was administering monthly payroll for 1149 individual PA employer customers, and administering the wages, HMRC and pension payments and other deductions for 1622 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.

Service provision feedback

Positive feedback for our person-centred and personalised service provision was received from Managed bank Accounts and Payroll Service customers throughout the year, for example:

"Thank you. You have been very helpful. It can make such a difference having a kind and understanding person on the phone 😊"

"We have been with CIL for nearly twelve years and I have nothing but praise, and many thanks again for your help and support"

"Thank you so much, You have gone out of your way to get this sorted, Much appreciated."

"Thank you so much. I am so very glad you help so much. Just letting you know that I appreciate the work you do on my behalf without your help I would be rattling around a care home somewhere x you are appreciated."

Leeds Centre for Integrated Living Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2024

Service provision feedback *(continued)*

"Thank you so much. I am so very glad you help so much. Just letting you know that I appreciate the work you do on my behalf without your help I would be rattling around a care home somewhere x you are appreciated."

"Just wanted to say a big Thank You for all your help throughout the year, you've been a star 😊 Thank You (and keep up the good work)"

"Thankyou for your email and doing the payroll for me. I really appreciate it"

"Thank you so much for sending me the sample time sheet, I could give you a hug right now!"

"Can i take this opportunity to say how very helpful and efficient you are in general. You answer my queries when i have them and you do a fantastic job at providing me with salary calculations and payment breakdown every month. Your turn around is so quick and that is very helpful to me when i am trying to get the payments made to CIL for the salary before i get distracted by life."

"I have loved your excellent service, which has been a revelation to me, and I shall be recommending this to friends."

"thanks for your continuous support and care"

"We want to say a big thank you for your help, caring and understanding, we are so grateful for your support"

"I would really like to take the opportunity to say a big thank you for looking after us! We have been with you for the last 16 years (I think 🤔) Thank you for all of the support and help throughout 🙏"

Training

'How to manage your PA: Tips and good practice' hybrid peer support training sessions were provided from September 2023 to March 2024, funded by the Skills for Care grant scheme for Disabled People's User-led Organisations. Positive feedback was received from participants, for example:

"a valuable experience to share good practice"

"The trainer led the course perfectly, he was informative, interesting and inspirational"

"Plenty of information"

"Lot of clarity"

"It has been extremely helpful"

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.

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 2023-24. The Trustees can report a deficit before the movement on the LGPS pension scheme.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 March 2024

Financial Review *(continued)*

Leeds CIL's largest income source has been a contract with Leeds City Council (LCC). LCC put in place a contract extension for Leeds CIL to continue delivering the Leeds CIL Managed Bank Account and Payroll Services up to the end of March 2025, while the Council continued to draw up plans for a procurement process for future Managed Bank Account and Payroll Services. Other funding included service-user fees from customers receiving individual Personal Health Budgets funding from the NHS and from donations.

LCC's decision to provide Personal Assistant recruitment support from within the Council area social worker teams instead of being provided as it had been successfully since 2011 by a user-led organisation, resulted in a significant loss of income for Leeds CIL during the previous financial year. Managing this process incurred significant unfunded additional costs including management time and obtaining employment and other legal advice. This resulted in detrimental consequences into the 2023-24 financial year. As well as additional financial cost, plans to develop new support for beneficiaries and new income streams had to be put on hold. Also, the uncertainty as to the nature, value and release timeline of the expected LCC future Payroll and Managed Bank Accounts support contract caused an increase in staff turnover and difficulties recruiting replacement staff.

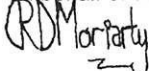
The Trustees and senior management team put in place cost reduction measures where possible whilst avoiding a resulting drop in service quality. The long-awaited new LCC contract procurement process took place during the summer of 2024. On reviewing the contract documents it became clear that as a small-medium local charity Leeds CIL was unlikely to be able to compete with private sector financial businesses in terms of systems and price. Leeds CIL submitted a bid for the contract and was informed at the end of October 2024 that this was unsuccessful. The Trustees therefore note that Leeds CIL in its current form would not be a going concern from April 2025 but believe that there is still a need for a CIL in Leeds.

Plans for Future Periods

At the time of finalising this report in early November 2024 (delayed so that outcome of the new contract bid could be included) the Trustees and management team were working on next actions regarding that outcome. This builds on work already in progress. During the latter half of 2024 Leeds CIL has been assisted by local business and charity advisers to develop a strategy for diversifying service and support provision that can be developed around a local authority service provision contract, or separately from one if Leeds CIL no longer has such a contract. This work is informed by a customer survey on unmet need and an Away Day in June 2024 during which the staff team, Trustee and customer representatives reviewed Leeds CIL's purpose and identified potential partners, whilst carrying out action planning on meeting specific areas of independent living unmet need. Leeds CIL intends to fund these charitable activities through a combination of grant funding, fundraising income and donations, hot desk and meeting room hire, and other sources of income through service provision.

It is clear that to remain a viable going concern Leeds CIL will need to downsize and restructure. It is the Trustees' understanding that over half of the current 17 employees have the right to transfer to the business that has been awarded the LCC contract. The Trustees believe that Leeds CIL can be a going concern as a smaller organisation by meeting unmet need in several areas of independent living support and is working with local business and charity advisers to produce a business and finance plan for becoming a restructured charity from April 2025.

The trustees' annual report and the strategic report were approved on 13 December 2024 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 2024

I report to the trustees on my examination of the financial statements of Leeds Centre for Integrated Living ('the company') for the year ended 31 March 2024.

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).

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 2024

Material uncertainty related to going concern

I draw attention to note 22 in the financial statements, which states that following the year end, the company suffered a loss of income as a significant source of funding for charitable activities was withdrawn. Note 22 explains that the charity has plans to operate on a smaller restructured basis, but that these plans are currently unconfirmed, and that this indicates that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. My opinion is not modified in respect of this matter.

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.



Steven Williams FCA
Independent Examiner

Armstrong Watson LLP

Third Floor
10 South Parade
Leeds
LS1 5QS

17th December 2024

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	419	—	419	434
Charitable activities	6	609,755	26,568	636,323	760,322
Investment income	7	10,204	—	10,204	2,673
Total income		<u>620,378</u>	<u>26,568</u>	<u>646,946</u>	<u>763,429</u>
Expenditure					
Expenditure on charitable activities	8,9,10	697,169	22,547	719,716	896,193
Total expenditure		<u>697,169</u>	<u>22,547</u>	<u>719,716</u>	<u>896,193</u>
Net income / (expenditure)		<u>(76,791)</u>	<u>4,021</u>	<u>(72,770)</u>	<u>(132,764)</u>
Other recognised gains and losses					
Effect on asset ceiling non recognition of asset		(94,000)	—	(94,000)	(73,000)
Actuarial gains/(losses) on defined benefit pension schemes		167,000	—	167,000	1,340,000
Net movement in funds		<u>(3,791)</u>	<u>4,021</u>	<u>230</u>	<u>1,134,236</u>
Reconciliation of funds					
Total funds brought forward		172,755	3,627	176,382	(957,854)
Total funds carried forward		<u>168,964</u>	<u>7,648</u>	<u>176,612</u>	<u>176,382</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 15 to 27 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Financial Position

Year Ended 31 March 2024

	Note	2024 £	£	2023 £	£
Fixed Assets					
Tangible fixed assets	16		34,862		33,494
Current Assets					
Debtors	17	34,707		38,339	
Cash at bank and in hand		980,458		987,521	
		<u>1,015,165</u>		<u>1,025,860</u>	
Creditors: amounts falling due within one year	18	<u>873,415</u>		<u>882,972</u>	
Net Current Assets			<u>141,750</u>		<u>142,888</u>
Total Assets Less Current Liabilities			<u>176,612</u>		<u>176,382</u>
Net Assets Excluding Defined Benefit Pension Plan Liability			<u>176,612</u>		<u>176,382</u>
Defined benefit pension plan liability	19		—		—
Net Assets Including Defined Benefit Pension Plan Liability			<u>176,612</u>		<u>176,382</u>
Funds of the Charity					
Restricted funds			7,648		3,627
Unrestricted funds:					
Defined benefit pension reserve		—		—	
Other unrestricted income funds		<u>168,964</u>		<u>172,755</u>	
Total unrestricted funds			<u>168,964</u>		<u>172,755</u>
Total charity funds	20		<u>176,612</u>		<u>176,382</u>

For the year ending 31 March 2024 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 15 to 27 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Financial Position *(continued)*

Year Ended 31 March 2024

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 13 December 2024 and are signed on behalf of the board by:

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

Mr R D Moriarty
Trustee

The notes on pages 15 to 27 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Statement of Cash Flows

Year Ended 31 March 2024

	2024 £	2023 £
Cash Flows from Operating Activities		
Net income /(expenditure)	(72,770)	(132,764)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,840	10,733
Other interest receivable and similar income	(10,204)	(2,673)
Interest payable and similar charges	300	275
Defined benefit pension plan employer contributions	74,000	93,000
Accrued (income)/expenses	(1,780)	1,230
Pension fund costs	(1,000)	23,000
<i>Changes in:</i>		
Trade and other debtors	3,631	33,596
Trade and other creditors	(7,776)	282,405
Cash (used in) /generated by operations	(4,759)	308,802
Interest paid	(300)	(275)
Interest received	10,204	2,673
Net cash (used in)/ generated by operating activities	<u>5,145</u>	<u>311,200</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(12,208)	(8,865)
Net cash used in investing activities	<u>(12,208)</u>	<u>(8,865)</u>
Net Increase in Cash and Cash Equivalents	(7,063)	302,335
Cash and Cash Equivalents at Beginning of Year	987,521	685,186
Cash and Cash Equivalents at End of Year	<u>980,458</u>	<u>987,521</u>

The notes on pages 15 to 27 form part of these financial statements.

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2024

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.

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 2024

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 Trustees.

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 2024

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 are largely independent of the cash inflows from other assets or groups of assets.

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 2024

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 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	419	419	434	434

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Payments from governments or public authorities in the normal course of trading	533,500	—	533,500
Performance-related grants	—	26,568	26,568
Service user fees	76,255	—	76,255
	<u>609,755</u>	<u>26,568</u>	<u>636,323</u>

	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>

7. Investment Income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	10,204	10,204	2,673	2,673

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Independent Living Support service	323,468	1,250	324,718
Support costs	373,701	21,297	394,998
	<u>697,169</u>	<u>22,547</u>	<u>719,716</u>

	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>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Independent Living Support service	324,718	385,200	709,918	851,208
Governance costs	—	9,798	9,798	44,985
	<u>324,718</u>	<u>394,998</u>	<u>719,716</u>	<u>896,193</u>

10. Analysis of Support Costs

	Independent Living Support service	Total 2024	Total 2023
	£	£	£
Staff costs	211,214	211,214	251,888
Premises	72,608	72,608	69,859
Communications and IT	43,946	43,946	51,942
Governance costs	9,798	9,798	44,985
Training	2,402	2,402	518
Printing, stationery and marketing	18,742	18,742	16,389
Access to Work costs	21,297	21,297	13,586
Legal and professional fees	2,953	2,953	3,107
Depreciation	10,840	10,840	10,733
Other office costs	1,198	1,198	1,776
	<u>394,998</u>	<u>394,998</u>	<u>464,783</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):

	2024	2023
	£	£
Depreciation of tangible fixed assets	10,840	10,733

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

13. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>8,700</u>	<u>8,700</u>

14. Staff Costs

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

	2024	2023
	£	£
Wages and salaries	368,630	435,609
Social security costs	26,378	33,645
Employer contributions to pension plans	<u>74,000</u>	<u>176,833</u>
	<u>469,008</u>	<u>646,087</u>

The average head count of employees during the year was 16 (2023: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of direct payroll staff	9	12
Number of administrative staff	4	5
Number of management staff	<u>3</u>	<u>5</u>
	<u>16</u>	<u>22</u>

No employee received employee benefits of more than £60,000 during the year (2023: none).

Key Management Personnel

Key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Office Manager, the Payroll and Managed Bank Account Services Manager and the Team leader payroll services. The total remuneration for the key management personnel during the year was £148,742 (2023 - £177,949).

15. Trustee Remuneration and Expenses

Travel expenses of £nil (2023 - £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 2024

16. Tangible Fixed Assets

	Leasehold improvements £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023	42,114	1,971	56,715	100,800
Additions	—	—	12,208	12,208
At 31 March 2024	42,114	1,971	68,923	113,008
Depreciation				
At 1 April 2023	16,636	1,971	48,699	67,306
Charge for the year	4,211	—	6,629	10,840
At 31 March 2024	20,847	1,971	55,328	78,146
Carrying amount				
At 31 March 2024	21,267	—	13,595	34,862
At 31 March 2023	25,478	—	8,016	33,494

17. Debtors

	2024 £	2023 £
Trade debtors	16,732	8,504
Prepayments and accrued income	17,975	29,835
	34,707	38,339

Included within trade debtors is a balance of £9,629 (2023 - £3,929) which relates to amounts due from customers to cover payroll services.

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	360,749	426,730
Accruals and deferred income	15,950	17,730
Social security and other taxes	26,000	26,002
Pension fund	1,647	7,553
Other creditors	469,069	404,957
	873,415	882,972

Included within trade creditors is a balance of £346,220 (2023 - £407,046) 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 2024

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:

	2024	2023
	£	£
Present value of defined benefit obligations	(2,129,000)	(2,056,000)
Fair value of plan assets	2,299,000	2,129,000
	<u>170,000</u>	<u>73,000</u>

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

	2024
	£
At 1 April 2023	2,056,000
Current service cost	74,000
Interest expense	96,000
Benefits paid	(35,000)
Contributions by plan participants	21,000
Remeasurements:	
Actuarial gains and losses	(83,000)
Settlements	—
At 31 March 2024	<u>2,129,000</u>

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

	2024
	£
At 1 April 2023	2,129,000
Interest income	100,000
Benefits paid	(35,000)
Contributions by employer	—
Contributions by plan participants	21,000
Remeasurements:	
Actuarial gains and losses	84,000
Settlements	—
At 31 March 2024	<u>2,299,000</u>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

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

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

	2024	2023
	£	£
Recognised in income or expenditure:		
Current service cost	74,000	177,000
Net interest (income) / expense	(1,000)	23,000
	<u>73,000</u>	<u>200,000</u>

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

	2024	2023
	%	%
Equity instruments	79.40	80.80
Debt instruments	12.70	11.50
Property	2.80	3.30
Cash and cash equivalents	1.80	2.30
Other	3.30	2.10

The return on plan assets are as follows:

	2024	2023
	£	£
Return on assets of benefit plan	<u>41,000</u>	<u>41,000</u>

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

	2024	2023
	%	%
Discount rate	4.80	4.70
Expected rate of salary increase	3.85	3.95
Expected rate of increase in pensions	2.60	2.70
Inflation assumption	2.60	2.70
Other	<u>2.60</u>	<u>2.70</u>

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

20. Analysis of Charitable Funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Settlements	Asset not recognised	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£	£
General funds	172,755	620,378	(624,169)	–	–	–	168,964
Pension	–	–	(73,000)	–	(94,000)	167,000	–
	<u>172,755</u>	<u>620,378</u>	<u>(697,169)</u>	<u>–</u>	<u>(94,000)</u>	<u>167,000</u>	<u>168,964</u>

	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)	–	–	–	172,755
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>172,755</u>

Restricted funds

	At 1 Apr 2023	Income	Expenditure	Settlements	Asset not recognised	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£	£
Access to work	1,544	20,568	(21,297)	–	–	–	815
TDS	2,083	6,000	(1,250)	–	–	–	6,833
	<u>3,627</u>	<u>26,568</u>	<u>(22,547)</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>7,648</u>

	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)	–	–	–	1,544
TDS	2,083	–	–	–	–	–	2,083
	<u>2,430</u>	<u>14,783</u>	<u>(13,586)</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>3,627</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 2024

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	34,862	—	34,862
Current assets	1,007,517	7,648	1,015,165
Creditors less than 1 year	(873,415)	—	(873,415)
Defined benefit pension	—	—	—
Net assets	168,964	7,648	176,612

	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	—	—	—
Net assets	172,755	3,627	176,382

Leeds Centre for Integrated Living

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

22. Going Concern

The trustees have prepared the financial statements on a going concern basis.

As set out in the Financial Review and Plans For Future Periods sections on pages 7 and 8 respectively, following the year end Leeds City Council undertook a procurement exercise in respect of the contract to provide PA payroll services, and awarded the contract from 1 April 2025 to another organisation. This will result in a significant loss of income going forward.

The charity had reserves of £176,612 at 31 March 2024 and the Trustees believe that Leeds CIL can be a going concern as a smaller organisation by meeting unmet need in several areas of independent living support and is working with local business and charity advisers to produce a business and finance plan for becoming a restructured charity from April 2025.

However, at the time of this report, the charity's plans to operate as a restructured charity are unconfirmed. Accordingly the Trustees believe that the absence of a confirmed plan to carry out charitable activities, and associated funding, represents a material uncertainty in relation to going concern.

23. Analysis of Changes in Net Debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>987,521</u>	<u>(7,063)</u>	<u>980,458</u>

24. Operating Lease Commitments

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

	2024 £	2023 £
Due within one year	41,700	41,700
Later than 1 year and not later than 5 years	166,800	10,425
Later than 5 years	<u>10,425</u>	-
	<u>218,925</u>	<u>52,125</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.