

Involve Leeds

Charity number 1166340

A company limited by guarantee number 09760686

Annual Report and Financial Statements for the year ended 30 September 2022

Involve

Helping young people learn, achieve and realise their potential



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 30 September 2022**

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Prepared by West Yorkshire Community Accountancy Service CIO

Involve Leeds

Trustees' report for the year ended 30 September 2022

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

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

Name	Position	Dates
Samantha Calvert	Chair	
Helen Grayson		Resigned 15 April 2022
Paul Wray		
Keith Green		
Colin Douro		
Richard Hamlin		Resigned 10 January 2022
Michael Dodd		Resigned 8 December 2021

Company secretary Adele Murray

Charity number 1166340 Registered in England and Wales

Company number 09760686 Registered in England and Wales

Registered and principal address	Bankers
Involve Learning Centre	HSBC
Whitfield Avenue	33 Park Row
Leeds	Leeds
LS10 2QE	LS1 1LD

Independent examiner

Elisabeth Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 3 September 2015. It is governed by a memorandum and articles of association. The articles were amended by special resolution on 15 March 2016. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

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

Involve Leeds

Trustees' report (continued) for the year ended 30 September 2022

Objectives and activities

The charity's objects

To act as a resource for young people from the age of 11 up to the age of 16 living in Leeds by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) advancing education;
- c) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The charity's main activities

Involve provides a variety of education programmes to vulnerable young people living in Leeds. The programmes are both effective and creative, positively impacting their education achievement, their self-esteem and their future aspirations.

We continue to offer education to disadvantaged and socially and educationally excluded young people supporting them to return to mainstream or specialist long term provision.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education and support programmes, targeted at local and vulnerable families and communities in addition to our work with excluded young people which is city wide.

Achievements and performance

Over the last year we have continued our work supporting our vulnerable students and, like other educational settings working with the most vulnerable students, have seen an increase in referrals but also in the needs of the young people coming to learn at Involve. We are developing our work with partners and regularly sit in safeguarding meetings, supporting our young people.

Offering education to some of the most vulnerable young people in the city remains the central tenet of our work.

We are continuing to develop our offer and this term undertook a residential (most of our young people had never been on a school trip) and continue to look for ways to engage students who are often disaffected by school. Many of our YP comes from families experiencing financial hardship so we continue to provide basics for our young people if needed – from food to sanitary protection.

We are developing our nurture provision, and making improvements to the building with new floors, a new kitchen, safer lighting, a garden area and fencing which benefit the community groups as well as the young people who come here for school. Building improvements will continue to be a feature of our work.

We have also built on our community links working with partners to offer more services to vulnerable communities outside of school hours – young people, families and refugee communities. The centre is used (outside of school hours) every day, including weekends.

Financial review

The net expenditure for the year was £19,906, including net income of £38,617 on unrestricted funds and net expenditure of £58,523 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £120,609.

It is the policy of the trustees to hold between 3 and 9 months running costs in free reserves in order to enable the smooth running of the charity and to allow for an orderly winding up should the charity need to close. The charity held 9 months running costs in reserves at the year end.

Involve Leeds

Trustees' report (continued) for the year ended 30 September 2022

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Approved by the board of trustees on 25/04/2023

S Calvert (Trustee)

Involve Leeds

Independent examiner's report to the trustees of Involve Leeds

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 30 September 2022, which are set out on pages 6 to 11.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Elisabeth Beverley FCCA

02/05/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Involve Leeds

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 30 September 2022

	Notes	2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	335	19,540	19,875	171,124
Schools income		114,400	-	114,400	47,420
Rental income		2,150	-	2,150	1,150
Sales income		450	-	450	-
Consultant		1,235	-	1,235	-
Total income		118,570	19,540	138,110	219,694
Expenditure on:					
Salaries and NI	(3)	59,904	41,321	101,225	95,503
Administration costs		371	158	529	431
Broadband		146	169	315	320
Computer and internet expenses		336	168	504	1,246
Food and refreshments		1,664	2,490	4,154	4,235
Insurance		1,916	-	1,916	1,545
Office expenses		919	730	1,649	1,368
Teaching resources		249	2,074	2,323	1,087
Premises		582	61	643	2,515
Professional fees		145	104	249	4,065
Small tools and equipment		386	3,456	3,842	173
Staff training		1,079	545	1,624	4,957
Childcare vouchers		-	-	-	2,279
Travel and meetings		16,148	56	16,204	4,633
Trips and residentials		2,474	-	2,474	555
Young persons support		26	150	176	171
Utilities		1,687	6,567	8,254	5,607
Donation to others		-	199	199	25
Postage and delivery		3	-	3	19
Depreciation		7,297	-	7,297	4,625
Repairs and Maintenance		1,324	1,586	2,910	-
Independent examination		210	780	990	780
Sundry expense		536	-	536	-
Total expenditure		97,402	60,614	158,016	136,139
Net income / (expenditure)		21,168	(41,074)	(19,906)	83,555
Transfers between funds		17,449	(17,449)	-	-
Net movement in funds		38,617	(58,523)	(19,906)	83,555
Fund balances brought forward		229,994	77,653	307,647	224,092
Fund balances carried forward	(4)	268,611	19,130	287,741	307,647

All incoming resources and resources expended derive from continuing activities.

Involve Leeds
Balance sheet
as at 30 September 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 148,002	-	148,002	134,435
Total fixed assets	<u>148,002</u>	<u>-</u>	<u>148,002</u>	<u>134,435</u>
Current assets				
Debtors and prepayments	(6) 30,696	-	30,696	15,029
Cash at bank and in hand	(7) 93,158	19,130	112,288	159,142
Total current assets	<u>123,854</u>	<u>19,130</u>	<u>142,984</u>	<u>174,171</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 3,245	-	3,245	959
Total current liabilities	<u>3,245</u>	<u>-</u>	<u>3,245</u>	<u>959</u>
Net current assets / (liabilities)	<u>120,609</u>	<u>19,130</u>	<u>139,739</u>	<u>173,212</u>
Net assets	<u>268,611</u>	<u>19,130</u>	<u>287,741</u>	<u>307,647</u>
Funds				
Unrestricted funds	268,611	-	268,611	229,994
Restricted funds	-	19,130	19,130	77,653
Total funds	<u>268,611</u>	<u>19,130</u>	<u>287,741</u>	<u>307,647</u>

For the year ending 30 September 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 25/04/2023

S Calvert (Trustee)

Involve Leeds

Notes to the accounts

for the year ended 30 September 2022

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Building: Over 50 years

Fixtures and fittings: over 10 years

Computer equipment (second hand): over 2 years

Pensions

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

Fund accounting

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

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

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

Involve Leeds

Notes to the accounts continued

for the year ended 30 September 2022

2 Grants and donations

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Leeds City Council	-	12,500	12,500	118,836
Leeds Community Foundation	-	5,000	5,000	33,273
Starting Point	-	2,040	2,040	-
UnLtd	-	-	-	12,760
Slung Low	-	-	-	500
Voluntary Action Leeds	-	-	-	5,000
Other donations	335	-	335	755
	<u>335</u>	<u>19,540</u>	<u>19,875</u>	<u>171,124</u>

3 Staff costs and numbers

	2022 £	2021 £
Gross salaries	84,440	88,755
Social security costs	6,792	6,360
Employment allowance	(5,385)	(3,619)
Payroll administration charges	728	856
Pensions	1,948	2,922
Freelance staff	12,702	229
	<u>101,225</u>	<u>95,503</u>

The average number of employees during the year was 5, being an average of 3.6 full time equivalent (2021: 5.3, 3.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022 £	2021 £
Costs of the scheme to the charity for the year	1,948	2,922

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Garfield Weston capital	17,090	-	-	-	17,090
Healthy Holidays	19,645	5,000	21,145	(3,500)	-
Social Enterprise Support Fund	762	-	762	-	-
LCC Covid hub	24,219	12,500	36,719	-	-
LCC CIL fund	15,937	-	1,988	(13,949)	-
Starting Point	-	2,040	-	-	2,040
	<u>77,653</u>	<u>19,540</u>	<u>60,614</u>	<u>(17,449)</u>	<u>19,130</u>

Fund name

Garfield Weston capital
Healthy Holidays

Purpose of restriction

For the provision of buying the building.
To run holiday camp activities. The transfer relates to administration and management charges.
To run a cake and cuppa service for the most vulnerable families.
For the costs of running a Covid support hub.
For development of the community centre. The transfer relates to costs capitalised for the general use of the charity.
To run a Health Inequalities Project.

Starting Point

Involve Leeds

Notes to the accounts continued

for the year ended 30 September 2022

5 Tangible assets	Equipment	Fixtures and fittings	Buildings	Total
Cost	£	£	£	£
At 1 October 2021	2,733	15,304	125,863	143,900
Additions	1,467	19,397	-	20,864
At 30 September 2022	4,200	34,701	125,863	164,764
Depreciation				
At 1 October 2021	1,750	5,198	2,517	9,465
Charge for year	1,717	3,063	2,517	7,297
At 30 September 2022	3,467	8,261	5,034	16,762
Net book value				
At 30 September 2022	733	26,440	120,829	148,002
At 30 September 2021	983	10,106	123,346	134,435
6 Debtors and prepayments			2022	2021
			£	£
Debtors			16,283	14,236
Prepayments			1,239	793
Accrued income			12,440	-
Other debtors			734	-
			30,696	15,029
7 Cash at bank and in hand			2022	2021
			£	£
Cash at bank			112,269	159,141
Cash in hand			19	1
			112,288	159,142
8 Creditors and accruals			2022	2021
			£	£
Creditors			2,255	179
Accruals			990	780
			3,245	959

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £27,186 (previous year: £24,333).

Involve Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	335	10,808	19,540	160,316	19,875	171,124
Schools income	114,400	47,420	-	-	114,400	47,420
Rental income	2,150	1,150	-	-	2,150	1,150
Sales income	450	-	-	-	450	-
Consultant	1,235	-	-	-	1,235	-
Total income	118,570	59,378	19,540	160,316	138,110	219,694
Expenditure						
Salaries and NI	59,904	23,411	41,321	72,092	101,225	95,503
Administration costs	371	313	158	118	529	431
Broadband	146	80	169	240	315	320
Computer and internet expenses	336	450	168	796	504	1,246
Food and refreshments	1,664	1,037	2,490	3,198	4,154	4,235
Insurance	1,916	1,354	-	191	1,916	1,545
Office expenses	919	265	730	1,103	1,649	1,368
Teaching resources	249	307	2,074	780	2,323	1,087
Premises	582	6	61	2,509	643	2,515
Professional fees	145	55	104	4,010	249	4,065
Small tools and equipment	386	5	3,456	168	3,842	173
Staff training	1,079	60	545	4,897	1,624	4,957
Childcare vouchers	-	1,773	-	506	-	2,279
Travel and meetings	16,148	4,098	56	535	16,204	4,633
Trips and residentials	2,474	373	-	182	2,474	555
Young persons support	26	-	150	171	176	171
Utilities	1,687	-	6,567	5,607	8,254	5,607
Donation to others	-	25	199	-	199	25
Postage and delivery	3	19	-	-	3	19
Depreciation	7,297	4,625	-	-	7,297	4,625
Repairs and Maintenance	1,324	-	1,586	-	2,910	-
Independent examination	210	-	780	780	990	780
Sundry expense	536	-	-	-	536	-
Total expenditure	97,402	38,256	60,614	97,883	158,016	136,139
Net income / (expenditure)	21,168	21,122	(41,074)	62,433	(19,906)	83,555
Transfers between funds	17,449	138,784	(17,449)	(138,784)	-	-
Net movement in funds	38,617	159,906	(58,523)	(76,351)	(19,906)	83,555
Fund balances brought forward	229,994	70,088	77,653	154,004	307,647	224,092
Fund balances carried forward	268,611	229,994	19,130	77,653	287,741	307,647