

Involve Leeds

Charity number 1166340

A company limited by guarantee number 09760686

Annual Report and Financial Statements for the year ended 30 September 2023

Involve

Helping young people learn, achieve and realise their potential



WYCAS
COMMUNITY ACCOUNTING
WEST YORKSHIRE

Annual Report and Financial Statements for the year ended 30 September 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Involve Leeds

Trustees' report for the year ended 30 September 2023

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	Resigned 12 February 2024
Paul Wray		
Keith Green		Resigned 30 November 2023
Colin Douro		
Stewart Walton		Appointed 25 October 2023
Deborah Hopkins		Appointed 12 February 2024
Company secretary	Adele Murray	Resigned 12 March 2024
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

E J 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 2023

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 continued our work supporting our vulnerable students and worked with a number of young people with a range of complex emotional needs, one of whom had regular stays in psychiatric provision whilst placed with us. In July we made the difficult decision to close our alternative provision – schools have less funding and the young people we were supporting needed greater resourcing than schools could afford. However, we have continued our community development work and increased our outreach into the community. We have also continued to support young people through “informal” projects – after school groups, youth groups and the healthy holidays scheme, whilst also building on our offer to local groups and organisations supporting emotional well-being projects.

We have a focus on improving the building making it feel like a safe and welcoming space for all of the community.

We now have a warm spaces offer here and more drop in support sessions for local people and have carried out lots of consultation with partners, organisations and local people about what they need and how we can support them in increasing local delivery and community led initiatives.

Financial review

The net expenditure for the year was £78,055, including net expenditure of £71,505 on unrestricted funds and net expenditure of £6,550 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £55,417.

It is the policy of the trustees to hold between 3 and 9 months reserves.

Involve Leeds

Trustees' report (continued) for the year ended 30 September 2023

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 15/06/2024

Paul Wray (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 2023, which are set out on pages 6 to 12.

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.

E J Beverley FCCA

18/06/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	897	15,839	16,736	19,875
Schools income		58,706	-	58,706	114,400
Rental income		10,933	-	10,933	2,150
Sales income		-	-	-	450
Consultant		-	-	-	1,235
Total income		70,536	15,839	86,375	138,110
Expenditure on:					
Salaries and NI	(3)	104,575	4,247	108,822	101,225
Administration costs		282	101	383	529
Broadband		419	-	419	315
Computer and internet expenses		597	-	597	504
Food and refreshments		2,410	1,033	3,443	4,154
Insurance		1,682	-	1,682	1,916
Office expenses		2,373	420	2,793	1,649
Teaching resources		421	416	837	2,323
Premises		1,097	905	2,002	643
Professional fees		25	-	25	249
Small tools and equipment		234	645	879	3,842
Staff training		60	-	60	1,624
Travel and meetings		8,001	125	8,126	16,204
Trips and residentials		622	429	1,051	2,474
Young persons support		173	363	536	176
Utilities		8,016	410	8,426	8,254
Donation to others		-	-	-	199
Postage and delivery		9	-	9	3
Depreciation		6,313	-	6,313	7,297
Repairs and Maintenance		6,442	9,327	15,769	2,910
Independent examination		990	-	990	990
Sundry expense		-	-	-	536
Activities		-	1,268	1,268	-
Total expenditure		144,741	19,689	164,430	158,016
Net income / (expenditure)		(74,205)	(3,850)	(78,055)	(19,906)
Transfers between funds		2,700	(2,700)	-	-
Net movement in funds		(71,505)	(6,550)	(78,055)	(19,906)
Fund balances brought forward		268,611	19,130	287,741	307,647
Fund balances carried forward	(4)	197,106	12,580	209,686	287,741

All incoming resources and resources expended derive from continuing activities.

Involve Leeds
Balance sheet
as at 30 September 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 141,689	-	141,689	148,002
Total fixed assets	<u>141,689</u>	<u>-</u>	<u>141,689</u>	<u>148,002</u>
Current assets				
Debtors and prepayments	(6) 4,854	-	4,854	30,696
Cash at bank and in hand	(7) 52,905	12,580	65,485	112,288
Total current assets	<u>57,759</u>	<u>12,580</u>	<u>70,339</u>	<u>142,984</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 2,342	-	2,342	3,245
Total current liabilities	<u>2,342</u>	<u>-</u>	<u>2,342</u>	<u>3,245</u>
Net current assets / (liabilities)	<u>55,417</u>	<u>12,580</u>	<u>67,997</u>	<u>139,739</u>
Net assets	<u>197,106</u>	<u>12,580</u>	<u>209,686</u>	<u>287,741</u>
Funds				
Unrestricted funds	197,106	-	197,106	268,611
Restricted funds	-	12,580	12,580	19,130
Total funds	<u>197,106</u>	<u>12,580</u>	<u>209,686</u>	<u>287,741</u>

For the year ending 30 September 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 15/06/2024

Paul Wray (Trustee)

Involve Leeds

Notes to the accounts

for the year ended 30 September 2023

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

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 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Cash for Kids	-	450	450	-
Ernest Cook Trust	460	-	460	-
Healthy Holidays	-	9,299	9,299	-
Household Support Fund	-	440	440	-
Outdoor Essentials	-	5,650	5,650	-
Leeds City Council	-	-	-	12,500
Leeds Community Foundation	-	-	-	5,000
Starting Point	-	-	-	2,040
Other donations	437	-	437	335
	<u>897</u>	<u>15,839</u>	<u>16,736</u>	<u>19,875</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	98,683	84,440
Social security costs	7,905	6,792
Employment allowance	(4,140)	(5,385)
Payroll administration charges	836	728
Pensions	2,742	1,948
Redundancy Payment	2,796	-
Freelance staff	-	12,702
	<u>108,822</u>	<u>101,225</u>

The average number of employees during the year was 6, being an average of 4.4 full time equivalent (2022: 5, 3.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	2,742	1,948
Amount of any contributions outstanding at the year end	-	-

Involve Leeds

Notes to the accounts continued

for the year ended 30 September 2023

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Garfield Weston capital	17,090	-	9,327	-	7,763
Cash for Kids	-	450	450	-	-
Healthy Holidays	-	9,299	6,599	(2,700)	-
Household Support Fund	-	440	440	-	-
Outdoor Essentials	-	5,650	833	-	4,817
Starting Point	2,040	-	2,040	-	-
	<u>19,130</u>	<u>15,839</u>	<u>19,689</u>	<u>(2,700)</u>	<u>12,580</u>

Fund name

Garfield Weston capital

Cash for Kids

Healthy Holidays

Household Support Fund

Outdoor Essentials

Starting Point

Purpose of restriction

For the provision of buying the building and upkeep.

Towards the costs of clothing, food, arts & crafts.

To run holiday camp activities. The transfer relates to use of the Involve premises.

Towards the costs of slow cookers, food parcels, emergency energy/food vouchers and overheads.

For outdoor trips, clothing, plants, gardening equipment etc.

To run a Health Inequalities Project.

5 Tangible assets	Equipment	Fixtures and fittings	Buildings	Total
<u>Cost</u>	£	£	£	£
At 1 October 2022	4,200	34,701	125,863	164,764
Additions	-	-	-	-
At 30 September 2023	<u>4,200</u>	<u>34,701</u>	<u>125,863</u>	<u>164,764</u>
<u>Depreciation</u>				
At 1 October 2022	3,467	8,261	5,034	16,762
Charge for year	733	3,063	2,517	6,313
At 30 September 2023	<u>4,200</u>	<u>11,324</u>	<u>7,551</u>	<u>23,075</u>
<u>Net book value</u>				
At 30 September 2023	<u>-</u>	<u>23,377</u>	<u>118,312</u>	<u>141,689</u>
At 30 September 2022	<u>733</u>	<u>26,440</u>	<u>120,829</u>	<u>148,002</u>

Involve Leeds

Notes to the accounts continued

for the year ended 30 September 2023

6 Debtors and prepayments	2023	2022
	£	£
Debtors	3,648	16,283
Prepayments	1,206	1,239
Accrued income	-	12,440
Other debtors	-	734
	<u>4,854</u>	<u>30,696</u>

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	65,381	112,269
Cash in hand	104	19
	<u>65,485</u>	<u>112,288</u>

8 Creditors and accruals	2023	2022
	£	£
Creditors	914	2,181
Accruals	1,428	1,064
	<u>2,342</u>	<u>3,245</u>

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 £28,395 (previous year: £27,186).

Involve Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	897	335	15,839	19,540	16,736	19,875
Schools income	58,706	114,400	-	-	58,706	114,400
Rental income	10,933	2,150	-	-	10,933	2,150
Sales income	-	450	-	-	-	450
Consultant	-	1,235	-	-	-	1,235
Total income	70,536	118,570	15,839	19,540	86,375	138,110
Expenditure						
Salaries and NI	104,575	59,904	4,247	41,321	108,822	101,225
Administration costs	282	371	101	158	383	529
Broadband	419	146	-	169	419	315
Computer and internet expenses	597	336	-	168	597	504
Food and refreshments	2,410	1,664	1,033	2,490	3,443	4,154
Insurance	1,682	1,916	-	-	1,682	1,916
Office expenses	2,373	919	420	730	2,793	1,649
Teaching resources	421	249	416	2,074	837	2,323
Premises	1,097	582	905	61	2,002	643
Professional fees	25	145	-	104	25	249
Small tools and equipment	234	386	645	3,456	879	3,842
Staff training	60	1,079	-	545	60	1,624
Travel and meetings	8,001	16,148	125	56	8,126	16,204
Trips and residentials	622	2,474	429	-	1,051	2,474
Young persons support	173	26	363	150	536	176
Utilities	8,016	1,687	410	6,567	8,426	8,254
Donation to others	-	-	-	199	-	199
Postage and delivery	9	3	-	-	9	3
Depreciation	6,313	7,297	-	-	6,313	7,297
Repairs and Maintenance	6,442	1,324	9,327	1,586	15,769	2,910
Independent examination	990	210	-	780	990	990
Sundry expense	-	536	-	-	-	536
Activities	-	-	1,268	-	1,268	-
Total expenditure	144,741	97,402	19,689	60,614	164,430	158,016
Net income / (expenditure)	(74,205)	21,168	(3,850)	(41,074)	(78,055)	(19,906)
Transfers between funds	2,700	17,449	(2,700)	(17,449)	-	-
Net movement in funds	(71,505)	38,617	(6,550)	(58,523)	(78,055)	(19,906)
Fund balances brought forward	268,611	229,994	19,130	77,653	287,741	307,647
Fund balances carried forward	197,106	268,611	12,580	19,130	209,686	287,741