

Involve Leeds

Charity number 1166340

A company limited by guarantee number 09760686

Annual Report and Financial Statements for the year ended 30 September 2024

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 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Involve Leeds

Trustees' report for the year ended 30 September 2024

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	Acting Chair	
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

Rhys North ACA

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 2024

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 programmes to vulnerable people living in Leeds. The programmes are both effective and creative, positively impacting their achievement, their self-esteem and their future aspirations.

We continue to offer support to disadvantaged and socially and educationally excluded people.

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.

Achievements and performance

Involve has continued to develop as a community centre for the residents of Hunslet and beyond. We continue to provide a welcoming, safe space which will encourage people to attend the groups and activities available as well as encourage other providers to work in the centre and support local groups in setting up their own activities.

We are working towards transformational change to be a community centre led by the community, for the community. And over the last year have seen an increase in engagement by local people. We now have 10 organisations who use the building on a regular (almost weekly basis) as well as Involve providing a Warm Space for local people. We have an established gardening programme, provide advice, support and signposting to local people, are used as a training venue by partners and have increased our local partnership influence, promoting the issues which most impact on the people of Hunslet.

We were also successful in getting a make over from ParkLane Foundation which meant rooms in the building were painted and decorated, and we continue to work to improve the environment for the local community. One member reported seeing the building changes meant they "felt seen". And we have responsibility to continue this work.

This year we were a very successful partner in the Pride In Place initiative which engaged a range of communities in celebrating the positives of Hunslet and resulted in permanent art works reflecting people's experiences.



Involve Leeds

Trustees' report (continued) for the year ended 30 September 2024

Financial review

The net expenditure for the year was £32,509, including net expenditure of £31,489 on unrestricted funds and net expenditure of £1,020 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £26,977.

It is the policy of the trustees to hold between 3 and 9 months reserves. Based on actual 2023/2024 expenditure this equates to a reserves target of between £18,700 and £56,200.

The trustees recognise the challenging financial position facing the charity as it continues its transition to being a community centre led by the community. In 2024/2025 the trustees expect reserves to increase given the receipt of funding from Northern Gas Networks. The trustees plan to use the breathing space provided by this funding to develop a service plan that allows the charity to manage its finances on a recurrent basis.

Involve Leeds

Trustees' report (continued) for the year ended 30 September 2024

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 25/6/2025

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 2024, which are set out on pages 7 to 13.

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.

Rhys North ACA

25/6/2025

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 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	8	21,702	21,710	16,736
Schools income		288	-	288	58,706
Rental income		15,632	-	15,632	10,933
Sales and fees		5,030	-	5,030	-
Total income		20,958	21,702	42,660	86,375
Expenditure on:					
Salaries and NI	(3)	32,333	5,967	38,300	108,822
Telephone and broadband		942	-	942	1,553
Computer and internet expenses		252	-	252	597
Food and refreshments		(127)	454	327	3,443
Insurance		1,334	-	1,334	1,682
Office and admin expenses		602	308	910	1,291
Teaching resources		-	-	-	837
Professional fees		1,260	-	1,260	25
Small tools and equipment		125	610	735	879
Staff training		-	-	-	60
Travel and meetings		-	-	-	8,126
Trips and residentials		-	-	-	1,051
Young persons support		-	-	-	536
Utilities		10,106	763	10,869	8,426
Depreciation		5,861	-	5,861	6,313
Repairs and Maintenance		1,635	4,095	5,730	17,612
Independent examination		1,560	-	1,560	990
Grant repayment		-	1,382	1,382	-
Project costs		-	5,115	5,115	1,268
Subscriptions and licences		592	-	592	919
Total expenditure		56,475	18,694	75,169	164,430
Net income / (expenditure)		(35,517)	3,008	(32,509)	(78,055)
Transfers between funds		4,028	(4,028)	-	-
Net movement in funds		(31,489)	(1,020)	(32,509)	(78,055)
Fund balances brought forward		197,106	12,580	209,686	287,741
Fund balances carried forward	(4)	165,617	11,560	177,177	209,686

All incoming resources and resources expended derive from continuing activities.

Involve Leeds
Balance sheet
as at 30 September 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 138,640	-	138,640	141,689
Total fixed assets	<u>138,640</u>	<u>-</u>	<u>138,640</u>	<u>141,689</u>
Current assets				
Debtors and prepayments	(6) 5,899	-	5,899	4,854
Cash at bank and in hand	(7) 23,226	11,560	34,786	65,485
Total current assets	<u>29,125</u>	<u>11,560</u>	<u>40,685</u>	<u>70,339</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 2,148	-	2,148	2,342
Total current liabilities	<u>2,148</u>	<u>-</u>	<u>2,148</u>	<u>2,342</u>
Net current assets / (liabilities)	<u>26,977</u>	<u>11,560</u>	<u>38,537</u>	<u>67,997</u>
Net assets	<u>165,617</u>	<u>11,560</u>	<u>177,177</u>	<u>209,686</u>
Funds				
Unrestricted funds	165,617	-	165,617	197,106
Restricted funds	-	11,560	11,560	12,580
Total funds	<u>165,617</u>	<u>11,560</u>	<u>177,177</u>	<u>209,686</u>

For the year ending 30 September 2024 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 25/6/2025

Paul Wray (Trustee)

Involve Leeds

Notes to the accounts

for the year ended 30 September 2024

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 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Hubbub Foundation UK	-	6,000	6,000	-
Leeds City Council (LCC)	-	4,612	4,612	440
Leeds Community Foundation (LCF)	-	8,090	8,090	9,299
Sir George Martin Trust	-	3,000	3,000	-
Cash for Kids	-	-	-	450
Ernest Cook Trust	-	-	-	460
Outdoor Essentials	-	-	-	5,650
Other donations	8	-	8	437
	<u>8</u>	<u>21,702</u>	<u>21,710</u>	<u>16,736</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	36,559	98,683
Social security costs	2,687	7,905
Employment allowance	(2,687)	(4,140)
Payroll administration charges	420	836
Pensions	1,321	2,742
Redundancy Payment	-	2,796
	<u>38,300</u>	<u>108,822</u>

The average number of employees during the year was 2, being an average of 1 full time equivalent (2023: 6, 4.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	1,321	2,742

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Garfield Weston	7,763	-	4,060	-	3,703
LCF - Climate	-	3,749	558	-	3,191
LCF - Healthy Holidays	-	2,784	2,568	(216)	-
Hubbub Foundation UK	-	6,000	4,243	-	1,757
Outdoor Essentials	4,817	-	3,129	-	1,688
Warm Space	-	3,357	1,136	(1,000)	1,221
Sir George Martin Trust	-	3,000	3,000	-	-
LCC - Flooring	-	2,812	-	(2,812)	-
	<u>12,580</u>	<u>21,702</u>	<u>18,694</u>	<u>(4,028)</u>	<u>11,560</u>

For fund descriptions see next page.

Involve Leeds

Notes to the accounts continued

for the year ended 30 September 2024

4 Restricted funds continued

Fund name	Purpose of restriction
Garfield Weston	For the provision of buying the building and its ongoing upkeep.
LCF - Climate	To support the community garden and education concerning climate change.
LCF - Healthy Holidays	To provide holiday activities and meals for children with a focus on those in receipt of free school meals. The transfer is for a contribution to rental income.
Hubbub Foundation UK	To enable the outside space to be developed for a community garden and allotment space
Outdoor Essentials	For outdoor trips, clothing, plants, gardening equipment etc.
Warm Space	To provide funding for a warm and welcoming space. The transfer is for a contribution to rental income.
Sir George Martin Trust	To contribute towards warm spaces and project costs.
LCC - Flooring	To support costs associated with improved flooring for the centre. The transfer is for the capitalisation of the flooring costs.

5 Tangible assets

	Equipment	Fixtures and fittings	Buildings	Total
<u>Cost</u>	£	£	£	£
At 1 October 2023	4,200	34,701	125,863	164,764
Additions	-	2,812	-	2,812
At 30 September 2024	4,200	37,513	125,863	167,576
<u>Depreciation</u>				
At 1 October 2023	4,200	11,324	7,551	23,075
Charge for year	-	3,344	2,517	5,861
At 30 September 2024	4,200	14,668	10,068	28,936
<u>Net book value</u>				
At 30 September 2024	-	22,845	115,795	138,640
At 30 September 2023	-	23,377	118,312	141,689

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	2,470	3,648
Prepayments	617	1,206
	<u>5,899</u>	<u>4,854</u>

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	34,728	65,381
Cash in hand	58	104
	<u>34,786</u>	<u>65,485</u>

8 Creditors and accruals

	2024	2023
	£	£
Creditors	271	914
Accruals	1,877	1,428
	<u>2,148</u>	<u>2,342</u>

Involve Leeds
Notes to the accounts continued
for the year ended 30 September 2024

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 £32,378 (previous year: £28,395).

Involve Leeds

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 September 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	8	897	21,702	15,839	21,710	16,736
Schools income	288	58,706	-	-	288	58,706
Rental income	15,632	10,933	-	-	15,632	10,933
Sales and fees	5,030	-	-	-	5,030	-
Total income	20,958	70,536	21,702	15,839	42,660	86,375
Expenditure						
Salaries and NI	32,333	104,575	5,967	4,247	38,300	108,822
Telephone and broadband	942	1,553	-	-	942	1,553
Computer and internet expenses	252	597	-	-	252	597
Food and refreshments	(127)	2,410	454	1,033	327	3,443
Insurance	1,334	1,682	-	-	1,334	1,682
Office and admin expenses	602	770	308	521	910	1,291
Teaching resources	-	421	-	416	-	837
Professional fees	1,260	25	-	-	1,260	25
Small tools and equipment	125	234	610	645	735	879
Staff training	-	60	-	-	-	60
Travel and meetings	-	8,001	-	125	-	8,126
Trips and residentials	-	622	-	429	-	1,051
Young persons support	-	173	-	363	-	536
Utilities	10,106	8,016	763	410	10,869	8,426
Depreciation	5,861	6,313	-	-	5,861	6,313
Repairs and Maintenance	1,635	7,380	4,095	10,232	5,730	17,612
Independent examination	1,560	990	-	-	1,560	990
Grant repayment	-	-	1,382	-	1,382	-
Project costs	-	-	5,115	1,268	5,115	1,268
Subscriptions and licences	592	919	-	-	592	919
Total expenditure	56,475	144,741	18,694	19,689	75,169	164,430
Net income / (expenditure)	(35,517)	(74,205)	3,008	(3,850)	(32,509)	(78,055)
Transfers between funds	4,028	2,700	(4,028)	(2,700)	-	-
Net movement in funds	(31,489)	(71,505)	(1,020)	(6,550)	(32,509)	(78,055)
Fund balances brought forward	197,106	268,611	12,580	19,130	209,686	287,741
Fund balances carried forward	165,617	197,106	11,560	12,580	177,177	209,686