

**REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024
FOR
LEEDS OLDER PEOPLE'S FORUM**

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
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Century Way
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| | Page |
|--|----------|
| Reference and Administrative Details | 1 |
| Report of the Trustees | 2 to 7 |
| Report of the Independent Auditors | 7 to 10 |
| Consolidated Statement of Financial Activities | 11 |
| Balance Sheet – Consolidated & Charity | 12 |
| Consolidated Cash Flow Statement | 13 |
| Notes to the Cash Flow Statement | 14 |
| Notes to the Financial Statements | 15 To 26 |
| Detailed Statement of Financial Activities | 27 |

LEEDS OLDER PEOPLE'S FORUM

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31ST MARCH 2024

TRUSTEES

W K Rollinson
C Lawrence
J Welham
R J Harington
Dr D S Smith
S J Phillips
Dr S K Rait
J P O'Dwyer
C J Mahoney
P M Gradys
I Anderson
K J Badon
C S McNamara

PRINCIPAL ADDRESS

24C Josephs Well
Hanover Walk
Leeds
LS3 1AB

REGISTERED CHARITY NUMBER

1191030

AUDITORS

Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

LEEDS OLDER PEOPLE'S FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are:

- The relief of older people in the Metropolitan District of Leeds (the area of benefit) and in particular the relief of poverty and the promotion of good health of older people, primarily, but not exclusively, by associating voluntary, statutory and other agencies and individuals in a support network.
- The advancement of the education of older people in the area of benefit in particular in relation to financial, health, housing, social and welfare entitlements.
- The advancement of the education of the public, and promotion of research concerning the needs of older people in relation to the provision of community care, and the publication of the usual results of such research.
- The promotion of the benefit of older people in the area of benefit without distinction of sex or political, religious or other opinion, by associating the statutory authorities, voluntary organisations and individuals in a common effort to provide educational, cultural, social welfare, recreational and leisure-time facilities, with the object of improving the conditions of life for older people.

In accordance with their duties pursuant to Section 4 of the Charities Act 2011, the Trustees have considered the Charity's objects and activities in light of the Charity Commission's general guidance on public benefit "Charities and Public Benefit".

Friendly Communities

Leeds Older People's Forum (LOPF) are one of the partners of Age Friendly Leeds with Leeds City Council. Each partner has developed clear roles. The LOPF role has been developed based on our strong community connections, our ability to engage with and capture the voices of older people of Leeds and our relationship with community organisations.

This work was funded by Leeds City Council and Zurich Foundation.

Through our Friendly Communities Project we have delivered:

An Age Friendly Steering Group - This group meets on a monthly basis and consists of approximately 15 older people who are consulted on age friendly matters and who help to shape services for older people and help ensure the public realm is age friendly. The group have consulted on the redesign of the Leeds Train Station. The group have also:

- presented a Flash Update of the Group's activities and plans meetings of the Age Friendly Board;
- supported Friendly Communities at Dementia and Equalities events;
- liaised on new Age and Dementia Friendly logos;
- worked intergenerationally with the Preservative Party at Leeds City Museum;
- liaised with Highways and Transportation, and Taxis;
- liaised on Leeds City Centre Access Map;
- liaised with Public Health on Home Air Quality;
- advised on and attended Light Night Leeds;
- liaised on reinvigorating the Older People's Equalities Hub;
- liaised on a survey of housing in later life.

Age Friendly Ambassadors - we have over 300 Ambassadors signed up to the scheme. People may do something 'age friendly' within their local community or their workplace

Age and Dementia Friendly Businesses: The Friendly Communities have created a resource pack for local businesses and organisations to become age and dementia friendly. There are 180 businesses signed up to this scheme, including Leeds Libraries; GP practices and Anchor Housing who have a number of retirement homes in Leeds and each of those will sign up independently.

Dementia Friendly Leeds - this is a campaign to raise awareness of dementia and make services more accessible. The aim is to ensure people who are living with dementia - along with their carers - remain an active part of the city and keep doing the things they enjoy. Our Friendly Communities team have created a listing of social opportunities for people living with dementia that is available on-line and kept up to date. We also share facilitation of the DEEP Group (Dementia Engagement and Empowerments Project) network. The group are creating a fantastic mural at Headingley Stadium with support from the Zurich Foundation.

Third Sector Support and Development

Leeds Older People's Forum is the infrastructure organisation in Leeds for third sector organisations and community groups working with older people. We aim to support these groups in a number of ways - through peer learning and good practice mentoring; development and support opportunities and grant making:

Good Practice Mentor and Peer Learning:

- Learning from our National Lottery funded, Time to Shine Programme has been documented in an easy-read catalogue of the documents and products to be more accessible to the sector.
- 27 Training sessions have been delivered to front-line staff on: social isolation and loneliness, person centred ways of working and ageism.

Development and support opportunities:

- **Leeds Neighbourhood Networks:** quarterly meetings were held with the Neighborhood Networks with Leeds City Council. Meetings discussed issues relevant to the Networks and LOPF supported with issues raised in the intervening time, such as digital inclusion, funding and strategy. LOPF supported the dissemination of the evaluation of the Leeds Neighbourhood Networks by Sheffield Hallam University and were part of a panel at Oxford University alongside the Commissioning Team from Leeds City Council.
- **Creativity in Ageing**
 - **NHS Charities Together:** LOPF secured funding to work with 4 Neighbourhood Network's to develop their local offer, in partnership with The Performance Ensemble. An evaluation and toolkit from the project will be available in July 2024.
 - **Creative Healthy Ageing Grants:** LOPF secured funding from Leeds City Council Public Health team to support third sector organisations deliver public health messages using creative practice. Four pilot workshops were delivered in partnership with the Performance Ensemble to test creative practices and develop a toolkit. A grants programme will be launched in summer 2024.
 - **1001 Stories:** LOPF collaborated with The Performance Ensemble to collect 1001 stories from older people in Leeds. The culmination of the collection was a two week takeover of the Playhouse by older people.
- **Being Online Safe and Secure (BOSS):** LOPF was chosen as one of four partners on the Media Literacy Taskforce by the Department for Culture, Media and Sport (DCMS). As part of this work we have identified five organisations, working with culturally diverse older people, to support their media literacy skills and be safe on line. We created modules on phone settings; sending and receiving emails; internet searching; managing your health on-line; media literacy and on-line safety and how to use translation apps. Workshops were delivered to 120 older people and the modules are now available on the LOPF website for third sector organisations to use.
- **Transport**
 - **Driving Change Together:** with funding from the Road Safety Trust, LOPF worked closely with the City Council's Influencing Travel Behaviour (ITB) team and the William Merritt Centre to support older people to consider when they should retire from driving. We held focus groups to understand the issues and the messaging from a campaign. With William Merritt Centre we developed a Mature Driving Appraisal which gave older people the confidence to continue driving or make the decision to retire from driving. With support from the ITB team we promoted the appraisal, of which 40 were conducted. 2 older people retired from driving and 4 were signposted for clinical assessment, the rest continued driving

Between Nov 2023 - Feb 2024:

- 21 formal events were held, including participating in Road Safety Week of which 254 Road Safety Goodie bag containing information about the Mature Driver Appraisal and alternative and accessible transport information were distributed
- 475 people received briefings around the programme and its objective
- 7 Driving Change Together Champions supported the programme

- **Travel Connections:** LOPF secured funding from the Motability Foundation to work in three areas: age and dementia friendly taxis, travel confidence and strategic influence. This work will start in April 2024.
- **Enhance:** LOPF secured funding for a second year of the Enhance programme from Leeds Community Healthcare. The aim of the programme is to support people through a safe and sustainable discharge from hospital and Neighbourhood Teams into a secure home environment. The programme links third sector delivery partners with Neighbourhood Teams and other agencies to avoid delayed discharges and readmissions for individuals, and to enhance capacity throughout the system.

In its second year the Enhance programme saw these 13 third sector delivery partners work with 13 Leeds Community Healthcare Neighbourhood Teams work together to reach 922 people bringing the total number of people supported across both years to 1,494.

An independent evaluation by Gemma Howorth of the Leeds Health and CAre Evaluation Services addresses two key areas concerning the Enhance programme: Service User Demographics and Supporting the Wider Health and Care System in Leeds. Key points are:

- ❖ most of the people seen lived in IMD1 (41%).
- ❖ majority were in the frailty cohort (58%).
- ❖ 29% probability that Enhance cohort would attend A&E less.
- ❖ probability that an individual would be readmitted to hospital reduced by 35% following support from Enhance.
- ❖ the number of bed days used by the Enhance cohort reduced following support.

Extracts from the evaluation:

- ❖ Overall, these results suggest that Enhance may be supporting service users to reduce their A&E attendance following support from their service.
- ❖ Enhance may be supporting service users to stay out of hospital.
- ❖ Through the support Enhance provides, service users may be healthier when they are admitted to hospital. Service users may also feel more supported to leave hospital sooner.

- **Men's Health Unlocked**

Through our work on Men's Health Unlocked we aim to be a voice for men and boys; bring representation to the sector in the new commissioning landscape at sub-regional and local levels and develop, share and champion good practice, and raise awareness of men's health. In this year MHU has:

- Developed a response to the Health Select Inquiry into Men's Health, with contribution from partners across the city.
- The work and achievements of MHU were highlighted in the Inquiry into men's health as part of the Health and Social Care Select Committee on the 5th December 2023.
- Worked closely with the Lead Member for Men's Health and the wider Men's Health Unlocked network to develop a new Men's Health Strategy to Leeds.
- Continues to attend Leeds Suicide Prevention Strategic Group and contributed new insights for the Leeds Suicide Prevention Strategic Plan.
- Coordinated Northern Man Festival 2023 (NMF23), with 4,000 people attending 11 events / affiliate events.
- We secured the support of 10 businesses to support NMF23
- Over 50 men contributed articles and other entries for 6 editions of Unlocked zine (made by men, for men) with a distribution of over 6,500.

Funding was awarded from the National Lottery for two and a half years from March 2023 to October 2024 with a total value of £499,868.50. The project remains a partnership of four organisations with LOPF as lead partner with Barca, Touchstone and Orion.

- **Strategic representation:** LOPF represents the third sector at a strategic level in Leeds, with representation on the Frailty Population Health Board, which is part of the Leeds Office of the Integrated Care Board as well as the Delivery Sub-Committee of the Leeds ICB Committee. We also have represented our members at Integrated Care Steering Group; Community Health and Wellbeing Transformation Stakeholder Group. This forms part of our work with Volition on the Forum Central partnership.

Grant making:

LOPF supported the third sector and older people by having a number of grant programmes as follows:

- **The Household Support Fund** was launched via our Forum Central Partnership with Volition. LOPF led on the development and oversight of this project which aimed to allocate £623,000 to third sector organisations to support those struggling with fuel and food costs over the winter period. We allocated funds to 99 community groups who awarded funding or support to 9,799 households. 1,605 of these awards were made to households including pensioners.
- **Healthy, warm and well grants** were aimed at older people's organisations to help older people stay warm and well. We funded 18 organisations in the summer of 2023 to support 2038 older people; allocating a total of £72,071.
- **Warm and Cosy / Brighter Days:** LOPF secured funding from Independent Age to offer £1K grants to organisations supporting older people through the cost of living crisis. We awarded 58 grants which reached 3361 older people, with 28% reaching people with a disability.
- **International Day of Older People:** with funding from Leeds City Council and LOPF, we funded 13 organisations to celebrate International Day of Older People, with the theme of 'Celebrating Resilient Women'.

Membership

LOPF has 99 members, all of whom have been written to in the last 12 months to refresh their details. In the last 12 months we have secured 12 new members. All our members are invited quarterly to the Age Friendly Partnership, which we manage in collaboration with the City Council's Public Health team. They are also invited to the quarterly Third Sector Health and Care Leaders Network which LOPF organises in collaboration with Volition as part of our Forum Central partnership. The Network keeps members updated on the developments in the Health and Care system.

LOPF surveys its members on a quarterly basis to understand the issue they are seeing amongst the older people they work with. The results of the survey are taken into meetings with senior leaders, and also form the theme of the older people's Equality Hub. The main issues highlighted were: cost of living; transport; digital inclusion and mental health.

Equalities Hub for Older People: Tackling Ageism in Leeds

Leeds Older People's Forum (LOPF) has hosted four meetings for older people to meet with City leaders on topics that are important to older people. These topics were identified by LOPF's [Trending Elders](#) survey - where we ask our member organisations what the issues the older people they are working with are facing.

Conversations were lively particularly when it comes to transport and how our older residents can travel around our great City. We were delighted to welcome FirstBus and talk about bus routes and reliability. The City's Taxi Licensing team listened intently to the important role taxis play in people's lives and we're looking forward to their work on the City's Vehicle Conditions Review.

We also identified the lack of knowledge amongst older people about the BT Digital Voice Switchover at our hub on Digital Inclusion. As a result we've worked with BT and 100% Digital to spread the word.

Campaigning

- **Pension Credit:** with funding from Leeds City Council's Public Health team we have worked in partnership to increase awareness of the amount of unclaimed pension credit in Leeds (£30m). We have done this through:
 - Leeds City Council writing to council tax claimants to suggest eligibility, followed up by Housing Leeds colleagues. Resulting in total weekly income gains of £1865 claims per week to date.
 - Two third sector training courses provided by Independent Age for up to 30 third sector workers to understand pension credit and attendance allowance.
 - Social media posts continue to be made, posters distributed to third sector venues and council community buildings, and leaflets distributed.

Shine

Shine magazine was created to allow us to gather and share the stories of older people and to create a tool that reduced loneliness and social isolation at a time when people were more at risk than ever of loneliness - lockdown.

As lockdown was lifted though, it was clear that the readers of the magazine wanted it to continue. A group of older volunteer writers have been supported by Tom Bailey, the magazine editor, and the group have done a fabulous job of gathering the stories of Leeds older people and bringing them alive in print.

The magazine has ended, however LOPF have successfully secured Heritage Lottery funding for the People's History of Leeds. This will be led on a freelance basis by Tom Bailey as a legacy from Shine Magazine. There will be a team of volunteer writers who will become Citizen Journalists and they will collect and record older people's stories on a themed basis such as the Jewish community, South Asian community, ageing and health, Irish heritage etc. There will be a series of pop up exhibitions and this will culminate in two publications that will be distributed across a range of partners in the city.

Financial Review

The net surplus for the year was £142,475, including a net surplus of £58,898 on unrestricted funds and £83,577 on restricted funds. The charity's consolidated total funds amounted to £710,408 (2023: £567,933) at 31st March 2024.

Investment policy

The Trustees have considered the most appropriate policy for the investment of funds and have decided that any funds that are held for immediate cash flow needs are held in cash or short term deposits. Any remaining funds can be held as a medium term investment.

Reserves policy

The charity takes a risk based approach in setting the level of reserves. A minimum level (lower band) and maximum level (upper band) of reserves is set and reserves are maintained between the lower and upper band limits. This ensures that the charity holds enough reserves for an orderly winding up if faced with unexpected closure, whilst also ensuring the charity does not maintain unnecessary high surplus reserves.

The lower band level is set with reference to funds needed in order to conduct an orderly winding up of the Charity in the face of unexpected closure. This has been set at 6 months of operating costs plus redundancy and other known committed expenditure and equates to £82,491.

The upper level includes an allowance for any additional or designated items - specifically £65,000 contingency for unexpected cash flow considerations and £56,000 allocated for 1 year to maintain Leeds Older People's Forum activities running if replacement funding is needed. The upper band level has therefore been set at £228,491.

Actual free reserves are £223,835, which is below the upper limit, and accordingly no specific action with regard to reserve levels is currently planned.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective January 2015).

Leeds Older People's Forum (LOPF) is a Charitable Incorporated Organisation (CIO) (number 1191030). Its governing document is an Association Constitution.

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. There must be at least six charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. The maximum number of charity trustees is 20. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum. A minimum of 75% of the charity trustees must be older people. For the purpose of this Constitution, an older person is defined as a person aged 60 years of age and over.

STRUCTURE, GOVERNANCE AND MANAGEMENT continued

At every annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot. At the first meeting of the trustees following the AGM the charity trustees shall elect a Chair, two Vice Chairs and a Treasurer from amongst their number.

LOPF's Board of Trustees meets on a bi-monthly basis, with additional monthly meetings of the LOPF Officers of the board.

The charity's finance sub committee convenes annually as the remuneration committee in order to review salary bandings and scale points of all employees (including key management personnel). The charity's pay scales align with the pay scales of the National Joint Council for Local Government Services, and any salary increases are in line with those negotiated by the National Joint Council for Local Government Services. The remuneration committee also undertakes benchmarking comparisons using an external benchmarking company with local government experience, to review all job roles against job descriptions and compare with similar roles across the 3rd sector to ensure pay is fair and reflective of the duties carried out by employees.

The board of trustees together with the CEO and senior management team are considered to be the key management personnel of the Charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;

- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 11th September 2024 and signed on its behalf by:

J P O'Dwyer - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LEEDS OLDER PEOPLE'S FORUM

Opinion

We have audited the financial statements of Leeds Older People's Forum and its subsidiaries (the "group") for the year ended 31st March 2024 which comprise the Group Statement of Financial Activities, the Group and Charitable Company Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31st March 2024, and of the group's incoming resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the sector.
- We focused on specific laws and regulations which we considered may have a direct material effect on the accounts of the operations of the Charity, including the Charities Act 2011.
- We assessed the extent of compliance with laws and regulations identified above through making enquiries of management and inspecting legal correspondence.
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships.
- Identified and tested journal entries and identified any significant transactions that were unusual or outside the normal course of business.
- Investigated the rationale behind significant or unusual transactions.
- Challenged assumptions and judgements made by management in determining significant accounting estimates.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed audit procedures which included, but were not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Discussions with management of known or suspected instances of non-compliance with laws and regulations.
- Reading the minutes of meetings of those charged with governance.
- Reviewing available correspondence with HMRC, relevant regulators including the Charities Commission and the charity's legal advisors.

At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance of laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement relating to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LEEDS OLDER PEOPLE'S FORUM

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Darwin FCA (Senior Statutory Auditor)
For and on behalf of Thomas Coombs Limited
Statutory Auditor
Chartered Accountants
3365 The Pentagon
Century Way
Thorpe Park
Leeds
West Yorkshire
LS15 8ZB

Date: 11th September 2024

LEEDS OLDER PEOPLE'S FORUM

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

| | Notes | Unrestricted fund £ | Designated fund £ | Restricted funds £ | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | | |
| Donations and legacies | 2 | 350 | - | - | 350 | 323 |
| Charitable activities | 5 | | | | | |
| Core charitable activities | | 271,356 | - | - | 271,356 | 262,065 |
| Grant charitable activities | | - | - | 2,383,682 | 2,383,682 | 2,012,978 |
| Other trading activities | 3 | 1,297 | - | - | 1,297 | 1,028 |
| Commercial trading operations | 6 | 800 | - | - | 800 | 2,800 |
| Investment income | 4 | 13,772 | - | - | 13,772 | - |
| Total | | <u>287,575</u> | <u>-</u> | <u>2,383,682</u> | <u>2,671,257</u> | <u>2,279,194</u> |
| EXPENDITURE ON | | | | | | |
| Charitable activities | 7 | | | | | |
| Core charitable activities | | 228,677 | - | - | 228,677 | 190,046 |
| Grant charitable activities | | - | - | 2,300,105 | 2,300,105 | 1,892,178 |
| Total | | <u>228,677</u> | <u>-</u> | <u>2,300,105</u> | <u>2,528,782</u> | <u>2,082,224</u> |
| NET INCOME/(EXPENDITURE) | | 58,898 | - | 83,577 | 142,475 | 196,970 |
| Transfers between funds | 17 | <u>(8,240)</u> | <u>8,240</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | 50,658 | 8,240 | 83,577 | 142,475 | 196,970 |
| RECONCILIATION OF FUNDS | | | | | | |
| Total funds brought forward | | <u>173,177</u> | <u>24,009</u> | <u>370,747</u> | <u>567,933</u> | <u>370,963</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>223,835</u></u> | <u><u>32,249</u></u> | <u><u>454,324</u></u> | <u><u>710,408</u></u> | <u><u>567,933</u></u> |

LEEDS OLDER PEOPLE'S FORUM

CONSOLIDATED BALANCE SHEET
31ST MARCH 2024

| | | Group | | Charity | |
|--|------|----------------|----------------|----------------|----------------|
| | Note | 2024 £ | 2023 £ | 2024 £ | 2023 £ |
| FIXED ASSETS | | | | | |
| Investments | 14 | - | - | 10 | 10 |
| CURRENT ASSETS | | | | | |
| Debtors | 15 | 55,310 | 51,328 | 64,421 | 60,968 |
| Cash at bank | | 692,116 | 571,685 | 686,134 | 553,926 |
| | | <u>747,426</u> | <u>623,013</u> | <u>750,555</u> | <u>614,894</u> |
| CREDITORS | | | | | |
| Amounts due within one year | 16 | (37,018) | (55,080) | (30,918) | (46,971) |
| NET CURRENT ASSETS | | <u>710,408</u> | <u>567,933</u> | <u>719,637</u> | <u>567,933</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>710,408</u> | <u>567,933</u> | <u>719,647</u> | <u>567,933</u> |
| NET ASSETS | | <u>710,408</u> | <u>567,933</u> | <u>719,647</u> | <u>567,933</u> |
| FUNDS | | | | | |
| Unrestricted funds | 17 | 256,084 | 197,186 | 265,323 | 197,186 |
| Restricted funds | 17 | 454,324 | 370,747 | 454,324 | 370,747 |
| | | <u>710,408</u> | <u>567,933</u> | <u>719,647</u> | <u>567,933</u> |
| TOTAL FUNDS | 17 | <u>710,408</u> | <u>567,933</u> | <u>719,647</u> | <u>567,933</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 11th September 2024 and were signed on its behalf by:

J P O'Dwyer - Trustee

LEEDS OLDER PEOPLE'S FORUM

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|------------------------------|------------------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | 1 | <u>106,659</u> | <u>25,657</u> |
| Net cash (used in)/provided by operating activities | | <u>106,659</u> | <u>25,657</u> |
| Cash flows from investing activities | | | |
| Interest received | | 13,772 | - |
| Rent recharges | | <u>-</u> | <u>-</u> |
| Net cash provided by/(used in) investing activities | | <u>13,772</u> | <u>-</u> |
| | | <u> </u> | <u> </u> |
| Change in cash and cash equivalents in the reporting period | | 120,431 | 25,657 |
| Cash and cash equivalents at the beginning of the reporting period | | <u>571,685</u> | <u>546,028</u> |
| Cash and cash equivalents at the end of the reporting period | | <u><u>692,116</u></u> | <u><u>571,685</u></u> |

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2024 | 2023 |
|---|-----------------------|----------------------|
| | £ | £ |
| Net income for the reporting period (as per the Statement of Financial Activities) | 142,475 | 196,970 |
| Adjustments for: | | |
| Interest received | (13,772) | - |
| Rent recharges | - | - |
| Decrease/(increase) in debtors | (3,982) | 30,951 |
| (Decrease)/increase in creditors | (18,062) | (202,264) |
| Net cash (used in)/provided by operations | <u>106,659</u> | <u>25,657</u> |

2. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1/4/23 | Cash flow | At 31/3/24 |
|-----------------|-----------------------|-----------------------|-----------------------|
| | £ | £ | £ |
| Net cash | | | |
| Cash at bank | <u>571,685</u> | <u>120,431</u> | <u>692,116</u> |
| Total | <u>571,685</u> | <u>120,431</u> | <u>692,116</u> |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Consolidation

The consolidated accounts comprise the accounts of the charity and the subsidiary, Shine (Leeds) Limited for the year ended 31st March 2024. The accounts have been consolidated on a line-by-line basis. The Trustees have assessed the conditions for consolidating Shine (Leeds) Limited, and have determined that the control conditions for consolidation as set out in the Charities SORP are met. As such, the subsidiary has been included in these financial statements.

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of approving these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its useful life, as follows:

| | |
|--------------------|---------------------|
| Computer equipment | - 25% straight line |
|--------------------|---------------------|

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES - continued**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pensions

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

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

| | Group | |
|-------|-------------------|-------------------|
| | 2024 | 2023 |
| | £ | £ |
| Gifts | <u>350</u> | <u>323</u> |

3. OTHER TRADING ACTIVITIES

| | Group | |
|--------------------|---------------------|---------------------|
| | 2024 | 2023 |
| | £ | £ |
| Fundraising events | <u>1,297</u> | <u>1,028</u> |

4. INVESTMENT INCOME

| | Group | |
|--------------------------|----------------------|-----------------|
| | 2024 | 2023 |
| | £ | £ |
| Deposit account interest | <u>13,772</u> | <u>-</u> |

5. INCOME FROM CHARITABLE ACTIVITIES

| | Group | | | |
|-----------|---|--|-----------------------------------|-----------------------------------|
| | 2024 | | 2023 | |
| | Core charitable activities £ | Grant making activities £ | Total activities £ | Total activities £ |
| Grants | 16,600 | 2,383,682 | 2,400,282 | 2,033,282 |
| Contracts | <u>254,756</u> | <u>-</u> | <u>254,756</u> | <u>241,761</u> |
| | <u>271,356</u> | <u>2,383,682</u> | <u>2,655,038</u> | <u>2,275,043</u> |

Grants received, included in the above, are as follows:

| | 2024 | 2023 |
|---|------------------|---------------------|
| | £ | £ |
| LCC International Day of Older People | 3,600 | 3,600 |
| LCC Neighbourhood Network Support | 23,276 | 23,275 |
| Leeds City Council Dementia Friendly | 85,617 | 50,600 |
| National Lottery Community Fund - Men's Health | 158,806 | 170,114 |
| NHS Charities Together | 25,000 | 12,500 |
| Leeds Community Healthcare / Leeds City Council - Enhance | 898,000 | 898,000 |
| DCMS – Be Online Stay Safe | 113,433 | 89,000 |
| National Lottery Community Fund - Good Practice Mentor | 45,209 | 33,803 |
| LCF Ideas That Change Lives | <u>-</u> | <u>4,000</u> |
| Carried forward | 1,352,941 | 1,284,892 |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

5. INCOME FROM CHARITABLE ACTIVITIES - continued

| | 2024 | 2023 |
|-----------------------------------|------------------|------------------|
| | £ | £ |
| Brought forward | 1,352,941 | 1,284,892 |
| DfT – Travel Connections | - | 457,000 |
| LCC Winter Most at Risk | - | 82,000 |
| LCC Household Support Fund | 650,000 | 149,190 |
| LCC Shine | - | 24,000 |
| Blacks Solicitors | - | 1,000 |
| Independent Age – Warm & Cosy | 20,000 | 20,000 |
| LCC – Business Support | - | 1,000 |
| Luminate – Leeds City College | - | 450 |
| University of Leeds | - | 3,750 |
| Awards for All | - | 10,000 |
| LCC Neighbourhood Network support | 30,000 | - |
| Covid Spring Booster campaign | 20,000 | - |
| Equalities Hub | 2,750 | - |
| Gambling Awareness | 5,000 | - |
| Motability | 247,220 | - |
| Road Safety Trust | 49,371 | - |
| Household Air Quality HAQ | 10,000 | - |
| Zurich Community Trust | 1,900 | - |
| Black Solicitors | 1,000 | - |
| Independent Age | 250 | - |
| Sugarman Health & Wellbeing | 550 | - |
| Gordons LLP | 300 | - |
| | <u>2,400,282</u> | <u>2,033,282</u> |

6. COMMERCIAL TRADING OPERATIONS

The charity has one wholly-owned subsidiary, Shine (Leeds) Limited (Company No. 13788870), which carries on commercial activities that are ancillary to the operation of the charity.

A summary of the trading results of the subsidiary is shown below:

| | 2024 | 2023 |
|--|----------|----------|
| | £ | £ |
| Turnover | 20,800 | 51,300 |
| Administrative costs | (30,039) | (40,150) |
| Operating profit | (9,239) | 11,150 |
| Gift aid obligation and donations to charity | - | (11,150) |
| Retain in subsidiary | (9,239) | - |

The turnover is reflected in the consolidated income as £800 trading and £9,000 grant income. Grants of £11,000 were received by Shine (Leeds) Limited in the year from Leeds Older People's Forum. These grants are not included in consolidated income for the year ended 31st March 2024.

7. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 8) | Grant funding of activities (see note 9) | Support costs (see note 10) | Group Totals |
|-----------------------------|---------------------------------|--|-----------------------------------|------------------|
| | £ | £ | £ | £ |
| Core charitable activities | 211,698 | 8,700 | 8,279 | 228,677 |
| Grant charitable activities | 459,565 | 1,840,540 | - | 2,300,105 |
| | <u>671,263</u> | <u>1,849,240</u> | <u>8,279</u> | <u>2,528,782</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

| Core charitable activities | Group | | | |
|--|-----------------|----------------|-----------------|----------|
| | 2024 | 2024 | 2024 | 2023 |
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | Funds |
| | £ | £ | £ | £ |
| Staff costs | 168,321 | - | 168,321 | 138,769 |
| Rent, rates and utilities | 11 | - | 11 | 2,906 |
| Insurance | 3,393 | - | 3,393 | 2,960 |
| Telephone | 1,536 | - | 1,536 | 1,537 |
| Equipment and materials | - | - | - | 344 |
| Room hire | 2,514 | - | 2,514 | 1,439 |
| Travel | 1,277 | - | 1,277 | 1,122 |
| Office and admin costs net of reallocations to grant making activities | (8,432) | - | (8,432) | (1,453) |
| Training | 4,220 | - | 4,220 | 2,005 |
| Refreshments | 405 | - | 405 | 115 |
| Other expenses | 2,498 | - | 2,498 | 3,239 |
| Freelance workers and consultants | 16,095 | - | 16,095 | 26,880 |
| IT Costs | 8,180 | - | 8,180 | 8,538 |
| Direct project delivery costs | 22,304 | - | 22,304 | (2,341) |
| Website | 375 | - | 375 | 1,040 |
| Grants to institutions | (11,000) | - | (11,000) | (11,000) |
| Auditors' remuneration – non audit fees | - | - | - | 1,573 |
| | 211,698 | - | 211,698 | 177,673 |
| Grant making activities | | | | |
| | Group | | | |
| | 2024 | 2024 | 2024 | 2023 |
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | Funds |
| | £ | £ | £ | £ |
| Staff costs | - | 348,171 | 348,171 | 308,437 |
| Rent, rates and utilities | - | 12,384 | 12,384 | 15,315 |
| Telephone | - | 767 | 767 | 629 |
| Room hire | - | 161 | 161 | 1,001 |
| Travel | - | 2,859 | 2,859 | 1,651 |
| Office and admin costs including reallocations from core activities | - | 32,578 | 32,578 | 37,064 |
| Training | - | 594 | 594 | 1,811 |
| Refreshments | - | 1,000 | 1,000 | 195 |
| Other expenses | - | 967 | 967 | 1,412 |
| Freelance workers and consultants | - | 35,150 | 35,150 | 19,238 |
| IT Costs | - | 150 | 150 | 4,857 |
| Direct project delivery costs | - | 24,784 | 24,784 | 113,027 |
| | - | 459,565 | 459,565 | 504,637 |

9. GRANTS PAYABLE

| | 2024 | 2023 |
|-----------------------------|-------------------------|-------------------------|
| | £ | £ |
| Core charitable activities | 8,700 | 3,550 |
| Grant charitable activities | 1,840,540 | 1,387,541 |
| | <u>1,849,240</u> | <u>1,391,091</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

9. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

| | 2024 | Group 2023 |
|--|------------------|------------------|
| | £ | £ |
| Enhance | 847,515 | 870,594 |
| Travel Connections | 15,000 | 187,700 |
| National Lottery Community Fund – Men's Health | 116,088 | 128,258 |
| LCC Household Support Fund | 645,985 | 117,109 |
| DCMS – Stay Safe Online | 30,500 | 48,500 |
| LCC Harm Minimisation/Independent Age | 31,996 | 28,000 |
| Neighbourhood Networks Covid 19 Response | 19,500 | 5,040 |
| International Day of Older People | 3,700 | 3,550 |
| NHS Charities Together | 31,678 | 2,340 |
| LCC Creative Healthy Ageing | 5,000 | - |
| Covid Spring Booster | 20,000 | - |
| Gambling Awareness VGC | 3,600 | - |
| LCC Winter Most at Risk | 72,071 | - |
| Road Safety Trust | 6,607 | - |
| | <u>1,849,240</u> | <u>1,391,091</u> |

| | |
|--|--|
| Enhance | Grants were made to organisations to support older people coming out of hospital to prevent their readmission; or to support people with health problems and avoid hospital admission. |
| Travel Connections | Grants were made to organisations to support older people to use a variety of transport methods to reduce isolation and loneliness. |
| National Lottery Community Fund – Men's Health | Grants were made to organisations to support men in ways which would improve their health. |
| LCC Household Support Fund | Grants were made to organisations to support people experiencing hardship, as a result of the cost of living increases, with food and fuel. |
| DCMS – Stay Safe Online | Grants were made to organisations in Leeds supporting culturally diverse older people to understand media literacy and how to maintain their safety on-line. |
| LCC Harm Minimisation/Independent Age | Grants were made to organisations to support older people experiencing hardship as a result of the cost of living crisis. |
| Neighbourhood Networks Covid 19 Response | Grants were made to support Neighbourhood Networks through the Covid 19 crisis. |
| International Day of Older People | The grants made were to run the International Day of Older People across Leeds through engagement with Leeds partners. |
| NHS Charities Together | Grants were made to organisations to deliver creative, artistic sessions for people experiencing health inequalities. |
| LCC Creative Healthy Ageing | Grants for organisations to deliver creative sessions to deliver public health messages |
| Covid Spring Booster | Grants were made to promote the Covid Spring Booster jab to older people. |
| Gambling Awareness VGC | Grants made to organisations to recruit and support Gambling Awareness volunteers |
| LCC Winter Most at Risk | Grants made to organisations to deliver wellbeing activities for older people |
| Road Safety Trust | Grant given to an organisation to introduce a mature driving appraisal, to support older people considering giving up driving. |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

10. SUPPORT COSTS

| | | |
|----------------------------|--|---------------------|
| | | Governance costs |
| | | £ |
| Core charitable activities | | <u><u>8,279</u></u> |

Support costs, included in the above, are as follows:

| | | |
|------------------------------------|----------------------------|---------------------|
| | 2024 | 2023 |
| | Core charitable activities | Total activities |
| | £ | £ |
| Auditors' remuneration – audit fee | <u><u>8,279</u></u> | <u><u>8,823</u></u> |

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

Trustee expenses, which are all subject to the charity's processes of internal controls, do not form part of the remuneration and are not included above. During the period expenses of £383 (2023: £261) were reimbursed to trustees in respect of their duties.

12. STAFF COSTS

| | | |
|-----------------------|------------------------------|------------------------------|
| | | Group |
| | 2024 | 2023 |
| | £ | £ |
| Wages and salaries | 454,536 | 394,818 |
| Social security costs | 41,872 | 36,837 |
| Other pension costs | <u><u>20,085</u></u> | <u><u>15,551</u></u> |
| | <u><u>516,493</u></u> | <u><u>447,206</u></u> |

The charity considers its key management personnel (in addition to the board of trustees) to be the CEO, programme managers and the third sector development manager. The total remuneration (including employer pension contributions) of the key management personnel was £193,652 (2023: £172,706).

The average monthly number of employees during the year was as follows:

| | | |
|-------|------------------|------------------|
| | 2024 | 2023 |
| Staff | <u><u>15</u></u> | <u><u>14</u></u> |

No employees received emoluments in excess of £60,000.

The average full time equivalent for the average number of employees is 11 (2023:11).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

13. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Designated fund £ | Restricted funds £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | | |
| Donations and legacies | 323 | - | - | 323 |
| Charitable activities | | | | |
| Core charitable activities | 262,065 | - | - | 262,065 |
| Grant charitable activities | - | - | 2,012,978 | 2,012,978 |
| Other trading activities | 1,028 | - | - | 1,028 |
| Commercial trading operations | 2,800 | - | - | 2,800 |
| Investment income | - | - | - | - |
| Total | <u>266,216</u> | <u>-</u> | <u>2,012,978</u> | <u>2,279,194</u> |
| EXPENDITURE ON | | | | |
| Charitable activities | | | | |
| Core charitable activities | 190,046 | - | - | 190,046 |
| Grant charitable activities | - | - | 1,892,178 | 1,892,178 |
| Total | <u>190,046</u> | <u>-</u> | <u>1,892,178</u> | <u>2,082,224</u> |
| NET INCOME | 76,170 | - | 120,800 | 196,970 |
| Transfers between funds | <u>(3,772)</u> | <u>3,772</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | 72,398 | 3,772 | 120,800 | 196,970 |
| RECONCILIATION OF FUNDS | | | | |
| Total funds brought forward | 100,779 | 20,237 | 249,947 | 370,963 |
| TOTAL FUNDS CARRIED FORWARD | <u>173,177</u> | <u>24,009</u> | <u>370,747</u> | <u>567,933</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

14. FIXED ASSET INVESTMENTS**Subsidiary undertaking: cost**

| | 2024 Group £ | 2023 Group £ | 2024 Charity £ | 2023 Charity £ |
|-----------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Shine (Leeds) Limited | - | - | 10 | 10 |
| | <u>-</u> | <u>-</u> | <u>10</u> | <u>10</u> |

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 Group £ | 2023 Group £ | 2024 Charity £ | 2023 Charity £ |
|---|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Grants, contracts and other funding due | 53,875 | 48,344 | 52,975 | 46,844 |
| Amount owed by group undertakings | - | - | 10,011 | 11,140 |
| Prepayments and accrued income | <u>1,435</u> | <u>2,984</u> | <u>1,435</u> | <u>2,984</u> |
| | <u>55,310</u> | <u>51,328</u> | <u>64,421</u> | <u>60,968</u> |

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 Group £ | 2023 Group £ | 2024 Charity £ | 2023 Charity £ |
|---|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Creditors for ordinary activities | 16,855 | 11,990 | 10,755 | 11,441 |
| Taxation and social security | 309 | 3,841 | 309 | 3,841 |
| Other creditors including deferred income | <u>19,854</u> | <u>39,249</u> | <u>19,854</u> | <u>31,689</u> |
| | <u>37,018</u> | <u>55,080</u> | <u>30,918</u> | <u>46,971</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

17. MOVEMENT IN FUNDS

| | At 1/4/23 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/24 £ |
|---|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 173,177 | 58,898 | (8,240) | 223,835 |
| Designated funds - redundancy | 24,009 | - | 8,240 | 32,249 |
| | 197,186 | 58,898 | - | 256,084 |
| Restricted funds | | | | |
| LCC/Zurich Community Trust – Friendly Communities | 37,995 | 577 | - | 38,572 |
| LCC Harm Minimisation/ Independent Age | 20,550 | (20,550) | - | - |
| LCC Neighbourhood Network Covid 19 response | 2,683 | 299 | - | 2,982 |
| LCC – Neighbourhood Network Third Sector Development | 4,246 | 82 | - | 4,328 |
| National Lottery Community Fund - Men's Health | 85,965 | 2,232 | - | 88,197 |
| NHS Charities Together | 18,730 | (18,730) | - | - |
| Leeds Community Foundation Self Harm | 3,151 | (1,040) | - | 2,111 |
| Leeds Community Healthcare / Leeds City Council - Enhance | 27,406 | 35,485 | - | 62,891 |
| DCMS - Be Online Stay Safe | 24 | (24) | - | - |
| LCC Household Support Fund | 25,674 | (24,544) | - | 1,130 |
| LCC Winter Most at Risk | 82,000 | (82,000) | - | - |
| LCF Ideas That Change Lives | 711 | (711) | - | - |
| DfT - Travel Connections | 61,612 | (61,612) | - | - |
| Gambling Awareness | - | 1,300 | - | 1,300 |
| Good Practice Mentor GPM | - | 2,726 | - | 2,726 |
| Motability Foundation Trust | - | 247,145 | - | 247,145 |
| Road Safety Trust | - | 2,171 | - | 2,171 |
| Zurich Foundation - Household Air Quality | - | 771 | - | 771 |
| | 370,747 | 83,577 | - | 454,324 |
| TOTAL FUNDS | 567,933 | 142,475 | - | 710,408 |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 287,575 | (228,677) | 58,898 |
| | 287,575 | (228,677) | 58,898 |
| Restricted funds | | | |
| LCC/Zurich Community Trust – Friendly Communities | 85,617 | (85,040) | 577 |
| LCC Harm Minimisation/ Independent Age | 20,000 | (40,550) | (20,550) |
| LCC Neighbourhood Network Covid 19 response | 30,000 | (29,701) | 299 |
| LCC - Neighbourhood Network Third Sector Development | 23,276 | (23,194) | 82 |
| National Lottery Community Fund - Men's Health | 158,806 | (156,574) | 2,232 |
| NHS Charities Together | 25,000 | (43,730) | (18,730) |
| Leeds Community Foundation Self Harm | - | (1,040) | (1,040) |
| Leeds Community Healthcare / Leeds City Council - Enhance | 898,000 | (862,515) | 35,485 |
| DCMS - Be Online Stay Safe | 113,433 | (113,457) | (24) |
| LCC Household Support Fund | 650,000 | (674,544) | (24,544) |
| LCC Winter Most at Risk | - | (82,000) | (82,000) |
| LCF Ideas That Change Lives | - | (711) | (711) |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

17. MOVEMENT IN FUNDS - continued

| | | | |
|---|------------------|--------------------|----------------|
| DfT - Travel Connections | - | (61,612) | (61,612) |
| Covid Spring Booster campaign | 20,000 | (20,000) | - |
| Equalities Hub | 2,750 | (2,750) | - |
| Gambling Awareness | 5,000 | (3,700) | 1,300 |
| Good Practice Mentor GPM | 45,209 | (42,483) | 2,726 |
| Motability | 247,220 | (75) | 247,145 |
| Road Safety Trust | 49,371 | (47,200) | 2,171 |
| Zurich Foundation Household Air Quality | 10,000 | (9,229) | 771 |
| | <u>2,383,682</u> | <u>(2,300,105)</u> | <u>83,577</u> |
| TOTAL FUNDS | 2,671,257 | (2,528,782) | 142,475 |

Comparatives for movement in funds

| | At 1/4/22 £ | Net movement in funds £ | Transfers between funds £ | At 31/3/23 £ |
|---|-----------------------|----------------------------------|------------------------------------|-----------------------|
| Unrestricted funds | | | | |
| General fund | 100,779 | 76,170 | (3,772) | 173,177 |
| Designated funds - redundancy | <u>20,237</u> | <u>-</u> | <u>3,772</u> | <u>24,009</u> |
| | 121,016 | 76,170 | - | 197,186 |
| Restricted funds | | | | |
| National Lottery Community Fund – GPM | 13,050 | (13,050) | - | - |
| CCG/PHM Programme/Dementia Friendly/LCC/ Zurich Community Trust – Friendly Communities | 58,110 | (20,115) | - | 37,995 |
| LCC Harm Minimisation/ Independent Age | 28,550 | (8,000) | - | 20,550 |
| LCC Neighbourhood Network Covid 19 response | 35,751 | (33,068) | - | 2,683 |
| LCC - Neighbourhood Network | 1,104 | 3,142 | - | 4,246 |
| National Lottery Community Fund - Men's Health | 95,915 | (9,950) | - | 85,965 |
| Leeds Bereavement fund | 910 | (910) | - | - |
| NHS Charities Together | 12,500 | 6,230 | - | 18,730 |
| Leeds Community Foundation Self Harm | 4,057 | (906) | - | 3,151 |
| Leeds Community Healthcare/ Leeds City Council - Enhance | - | 27,406 | - | 27,406 |
| DCMS – Be Online Stay Safe | - | 24 | - | 24 |
| LCC Household Support Fund | - | 25,674 | - | 25,674 |
| LCC Winter Most at Risk | - | 82,000 | - | 82,000 |
| LCF Ideas They Change Lives | - | 711 | - | 711 |
| DfT- Travel Connections | <u>-</u> | <u>61,612</u> | <u>-</u> | <u>61,612</u> |
| | <u>249,947</u> | <u>120,800</u> | <u>-</u> | <u>370,747</u> |
| TOTAL FUNDS | <u><u>370,963</u></u> | <u><u>196,970</u></u> | <u><u>-</u></u> | <u><u>567,933</u></u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 266,216 | (190,046) | 76,170 |
| Restricted funds | | | |
| National Lottery Community Fund – GPM | 33,802 | (46,852) | (13,050) |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

17. MOVEMENT IN FUNDS - continued

| | | | |
|--|------------------|--------------------|----------------|
| | 50,600 | (70,715) | (20,115) |
| CCG/PHM Programme/Dementia Friendly/LCC/ Zurich Community Trust – Friendly Communities | | | |
| LCC Harm Minimisation/ Independent Age – Warm & Cosy | 20,000 | (28,000) | (8,000) |
| LCC Neighbourhood Network Covid 19 Response | - | (33,068) | (33,068) |
| Leeds City Council – Neighbourhood Network | 23,276 | (20,134) | 3,142 |
| National Lottery Community Fund – Men's Health | 169,614 | (179,564) | (9,950) |
| Leeds Bereavement Fund | - | (910) | (910) |
| NHS Charities Together | 12,500 | (6,270) | 6,230 |
| Leeds Community Foundation Self Harm | - | (906) | (906) |
| Leeds Community Healthcare/ Leeds City Council – Enhance | 898,000 | (870,594) | 27,406 |
| DCMS – Be Online Stay Safe | 88,996 | (88,972) | 24 |
| LCC Household Support Fund | 149,190 | (123,516) | 25,674 |
| LCC Winter Most at Risk | 82,000 | - | 82,000 |
| LCF Ideas That Change Lives | 4,000 | (3,289) | 711 |
| LCC Shine | 24,000 | (24,000) | - |
| DfT- Travel Connections | 457,000 | (395,388) | 61,612 |
| | <u>2,012,978</u> | <u>(1,892,178)</u> | <u>120,800</u> |
| TOTAL FUNDS | 2,279,194 | (2,082,224) | 196,970 |

| | |
|--|---|
| CCG/PHM Programme/Dementia Friendly/LCC/ Zurich Community Trust – Friendly Communities | A programme focussed on progressing age and dementia friendly practices to support improvement in the lives of older people. |
| LCC Harm Minimisation/ Independent Age | The delivery of a grants programme to develop innovative approaches to deliver proactive and responsive actions for older people. |
| LCC Neighbourhood Network Support Covid Response | To provide small grants to Neighbourhood Networks to support work that responds to issues in the government's COVID-19 Response: Autumn and Winter Plan 2021. |
| LCC - Neighbourhood Network Third Sector Development | To support peer learning, skills share and development opportunities for the Neighbourhood Networks within Leeds. |
| National Lottery Community Fund - Men's Health | To develop a city-wide network that supports men's health in Leeds. The project promotes the health needs of men across the city, celebrates activities to encourage wellbeing and tackle issues caused by social isolation and inequality. |
| NHS Charities Together | To develop and deliver a unique range of creative activities alongside older people to grow their confidence, reduce anxiety, reduce isolation and improve physical conditioning. |
| Leeds Community Foundation Self Harm | Raising awareness and tackling stigma around self-harm among older people and the people who work with them whilst collectively learning and creating a local knowledge base across a broad range of third sector partners. |
| Leeds Community Healthcare / Leeds City Council - Enhance | Enhance supports safe and sustainable discharge from hospital and LCH Neighbourhood Teams into a secure home environment. The programme links third sector organisations with Neighbourhood Teams and other agencies to avoid delayed discharges and readmissions for individuals, and to enhance capacity throughout the system. |
| DCMS - Be Online Stay Safe | To work with organisations supporting older people from culturally diverse backgrounds. Projects will support older people (aged 60+) from diverse communities to develop their media literacy skills and protect themselves from online disinformation. |
| LCC Household Support Fund | To fund organisations to support people struggling with the cost of living by providing access to food and fuel. |
| LCC Winter Most at Risk | To fund organisations to work with older people offering wellbeing activities. |
| LCF Ideas That Change Lives | Business development funding for Shine magazine. |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2024

17. MOVEMENT IN FUNDS – continued

| | |
|---|---|
| DFT - Travel Connections | Travel Connections explores how to improve transport options for older people with the aim of reducing isolation and loneliness. |
| Gambling Awareness | To deliver a grants programme supporting organisations to recruit and support Gambling Awareness volunteers |
| Good Practice Mentor | Lottery funding to deliver an Ageing Better programme to reduce loneliness and social isolation for older people. |
| Motability Foundation Trust | To support organisations work with older people to improve their confidence to use different transport methods; support age and dementia friendly taxi's and influence travel policy and practice in Leeds |
| Road Safety Trust | To develop a campaign to encourage older drivers to consider their safety to continue driving |
| Zurich Foundation – Household Air Quality | To provide key messages to staff and volunteers working directly with the target population to increase knowledge of risk factors, how to reduce exposure to poor indoor air quality, and how to reduce contributing to air pollution |

18. RELATED PARTY DISCLOSURES

There were no related party transactions.

19. TAXATION

The charitable company is exempt from corporation tax on its charitable activities by virtue of section 505 of the income and Corporation Taxes Act 1988.

20. PENSION AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £20,085 (2023: £15,551)

LEEDS OLDER PEOPLE'S FORUM

CONSOLIDATED DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

| | 2024 £ | 2023 £ |
|---|------------------|------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Gifts | 350 | 323 |
| Other trading activities | | |
| Recharges | 1,297 | 1,028 |
| Magazine advertisement | 800 | 2,800 |
| Investment income | | |
| Deposit account interest | 13,772 | - |
| Charitable activities | | |
| Grants | 2,400,682 | 2,033,282 |
| Contracts | 254,756 | 241,761 |
| | <u>2,655,038</u> | <u>2,275,043</u> |
| Total incoming resources | 2,671,257 | 2,279,194 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 454,536 | 394,818 |
| Social security | 41,872 | 36,837 |
| Pensions | 20,085 | 15,551 |
| Rates and water | 12,395 | 18,221 |
| Insurance | 3,393 | 2,960 |
| Telephone | 2,303 | 2,166 |
| Equipment and materials | - | 344 |
| Room hire | 2,675 | 2,439 |
| Travel | 4,136 | 2,773 |
| Office and admin costs | 24,146 | 35,612 |
| Training | 4,814 | 3,816 |
| Refreshments | 1,405 | 310 |
| Other expenses | 3,465 | 4,651 |
| Freelance workers and consultants | 51,245 | 46,118 |
| IT costs | 8,330 | 13,395 |
| Direct project delivery costs | 47,088 | 110,686 |
| Website | 375 | 1,040 |
| Grants to institutions | 1,838,240 | 1,380,091 |
| Auditors' remuneration – non audit fees | - | 1,573 |
| | <u>2,520,503</u> | <u>2,073,401</u> |
| Support costs | | |
| Governance costs | | |
| Auditors' remuneration | 8,279 | 8,823 |
| Total resources expended | 2,528,782 | 2,082,224 |
| Net income/(expenditure) | 142,475 | 196,970 |