

PEOPLE IN ACTION (YORKSHIRE)

England & Wales · Charity number 701434

Details

Other names	PEOPLE IN ACTION (LEEDS), PEOPLE IN ACTION (LEEDS) UK, SHARING CARE
Status	Registered
Legal form	Charitable company
Company number	02361654
Registered	1989-04-12
Register	View on the Charity Commission register

Contact

Address	The Old Fire Station Gipton Approach Gipton Leeds LS9 6NL
Phone	01132443729
Email	info@peopleinaction.org.uk
Website	www.peopleinaction.org.uk

Activities

Objects: THE OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:3.1 THE RELIEF OF PERSONS WITH LEARNING DIFFICULTIES, DISABILITIES AND SIMILAR CONDITIONS AND THEIR FAMILIES, DEPENDENTS AND CARERS, IN PARTICULAR BUT WITHOUT LIMITATION, BY THE PROVISION OF ADVICE, INFORMATION AND SERVICES FOR SUCH PERSONS CALCULATED TO ALLEVIATE THEIR NEEDS;3.2 THE RELIEF OF POVERTY OR SICKNESS AND THE PROTECTION OF GOOD HEALTH, BOTH MENTAL AND PHYSICAL, OF PERSONS WHO HAVE NEED OF SUCH RELIEF AND ASSISTANCE BY VIRTUE OF BEING A CARER FOR, OR A FAMILY MEMBER OR A DEPENDENT OF, A PERSON WITH LEARNING DIFFICULTIES, DISABILITIES AND SIMILAR CONDITIONS; AND3.3 THE ADVANCEMENT OF EDUCATION, LIFE SKILLS LEARNING AND EMPLOYMENT OPPORTUNITIES FOR PEOPLE WITH LEARNING DIFFICULTIES, DISABILITIES AND SIMILAR CONDITIONS IN PARTICULAR, BUT WITHOUT LIMITATION, BY PROVIDING OPPORTUNITIES FOR PERSONS WITH LEARNING DIFFICULTIES, DISABILITIES AND SIMILAR CONDITIONS TO EXPERIENCE CLOSER ASSOCIATION AND INTEGRATION WITH THEIR LOCAL COMMUNITIES AND BY SUPPORTING THEM TO OVERCOME BARRIERS TO PARTICIPATION IN ORDER TO ENHANCE THEIR EVERYDAY LIVES.

Activities: The Charity supports people with learning difficulties/disabilities, mental health and other similar impairments within communities to create a barrier free - world, a world which provides equality of opportunity and celebrates cultural diversity. Individuals are supported to become independent citizens through, employment, volunteering social and leisure and training activities.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** CITY OF LEEDS
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,287,129	£1,316,263	£394,956	63
2024-03-31	£1,176,175	£1,180,939	£422,109	89
2023-03-31	£1,095,424	£1,110,637	£426,872	38
2022-03-31	£1,155,722	£1,116,753	£442,085	43
2021-03-31	£1,222,448	£1,193,358	£403,117	45

Trustees

Name	Role	Appointed
Samuel James Dowgill	Chair	2023-11-27
Dr Allie Welsh		2024-06-03
Dr James Gibson		2024-06-03
LINDA MUSONZA		
Martin Alexander Ellis		2018-09-24
Victoria Marie Kay		2022-04-04

PEOPLE IN ACTION (YORKSHIRE)

England & Wales - Charity number 701434

Accounts

Charity registration number 701434 (England and Wales)

Company registration number 02361654

PEOPLE IN ACTION (YORKSHIRE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

PEOPLE IN ACTION (YORKSHIRE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S J Dowgill M A Ellis Dr J Gibson V M Kay L Musonza L Smickersgill A Welsh	(Appointed 3 June 2024) (Appointed 3 June 2024)
Secretary	R Koivunen	
Chair	S J Dowgill	
Vice Chair	L Musonza	
Treasurer	M A Ellis	
Safeguarding Trustee	Dr J Maston	
Fundraising Lead	L Smickersgill	
Senior management	Rachel Koivunen Karen Pickard Jane Robinson Charles Wooll-Rivers Leigh Ann Hays	(Chief Executive) (Finance Manager) (Operations Manager) (Registered Manager) (Human Resources Manager)
Charity number	701434	
Company number	02361654	
Registered office	The Old Fire Station Gipton Approach Leeds West Yorkshire LS9 6NL	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	
Bankers	CAF Bank Ltd PO Box 289 West Malling M19 4TA Virgin Money Plc Jubilee House Gosforth Newcastle-Upon-Tyne NE3 4PL	Yorkshire Bank Plc 94 Albion Street Leeds LS1 6AD
Solicitors	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG	

PEOPLE IN ACTION (YORKSHIRE)

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PEOPLE IN ACTION (YORKSHIRE)

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Welcome to the annual report and financial statements of People in Action (Yorkshire) for the year ended 31 March 2025. This has been a year of consolidation, innovation, and growing stability, a year in which we have seen new projects thrive, financial resilience strengthen, and our members continue to shape what we do and how we do it.

The year began with optimism following the funding uplifts and new projects we secured in 2023/24, and I am pleased to report that these have now become firmly embedded within our service offer. Our Count Me In (CMI) service remains our largest and most flexible area of support, continuing to deliver person-centred one-to-one work across the city. The introduction of CMI @ Home and Travel Training during the year has expanded our reach and allowed us to meet members' needs in new and practical ways.

Our Personal Health & Wellbeing and Changing Lives groups have remained stable and well attended. This was our first full year of Leeds City Council Spot Purchase arrangements for group provision, and we now have over 150 active members participating in weekly sessions. I want to thank our dedicated staff and volunteers for keeping these groups running smoothly through a challenging winter with bad weather and illness increasing pressures and logistics.

This year also saw the launch of our Healthy Lifestyles Programme, funded by the National Lottery Reaching Communities Fund. The project has been a great success, offering courses and practical support to help people make positive lifestyle changes. Our Because We Matter course has also begun to make a real difference, helping participants build confidence and make connections in the community.

One of the most inspiring developments of the year has been the success of our Member Ambassador Project, which employs learning disabled and autistic adults as staff to guide our work. This project represents a step change in how we involve our members, moving from consultation to genuine co-production. Our first eight Ambassadors have done an incredible job representing People in Action at events, interviews, and networks, and we are delighted to have secured additional funding to continue this work into 2025/26.

We have also continued to navigate financial challenges. Despite stable income, rising costs and a persistent shortfall in reserves have meant we remain in a deficit position. However, our financial management remains strong, and our partnership with Leeds City Council has been crucial in maintaining stability. Their continued support, alongside that of our other funders, has allowed us to plan confidently for the future.

One disappointment during the year was the closure of our Out in Leeds LGBTQ+ group, which had provided a vital space for learning disabled and autistic LGBTQ+ adults. We are determined to seek new funding to bring this provision back, as the need remains as strong as ever.

Our staff team continues to demonstrate exceptional dedication, compassion, and professionalism. We know the challenges of the wider sector, including recruitment, cost pressures, and increasing complexity of need, but our team continues to meet these with creativity and resilience. My thanks also go to our Senior Management Team, who have ensured that People in Action continues to evolve, while keeping our values and members at the centre of everything we do.

The Board of Trustees remains stable and engaged, with the expertise of each trustee strengthening our governance and decision-making. The Finance, HR and Income Generation sub-committees are now well established, providing robust scrutiny and support to the leadership team. I am very grateful to all my fellow trustees for their commitment and time.

Finally, I would like to thank our members, their families, and their circles of support for continuing to place their trust in us. Your involvement, feedback, and partnership are what make People in Action the organisation it is.

I hope you enjoy reading this report and seeing the progress made over the past year. We remain ambitious, member-led, and optimistic about what the future holds.

.....
Sam Dowgill
Chair of the Board of Trustees

Date:

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

a. Purpose and aims

Our charitable purposes remain:

- The relief of persons with learning disabilities and similar conditions and their families, dependents and carers, in particular, and without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs.
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a dependent of, a person with learning disabilities and similar conditions.
- The advancement of education, life skills learning and employment opportunities for people with learning disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

Our vision is for learning disabled and autistic people to be an equal part of the community, where they are accepted, respected and valued. Our mission is to inspire and empower learning disabled and autistic people to identify aspirations, fulfil their potential, and to lead safe, healthy, and well-connected lives.

b. Delivering our aims

We work to a detailed 12-month strategic plan underpinned by key performance indicators (KPIs) covering members, staff, finance, and governance. Progress is reviewed monthly by the Senior Management Team and reported to every Board meeting. The Board ensures that activities continue to deliver public benefit in line with our charitable objects and with the Charity Commission's guidance on public benefit.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

c. Activities for achieving objectives

Our main objectives continue to be to identify, maintain and grow a range of innovative, inclusive, person centred services which reflect the aspirations and needs of learning disabled and autistic adults and improve their health, wellbeing, and social inclusion and life skills. The strategies we used to meet these objectives included:

- Continuing to provide a range of services which are reflective of the aspirations and needs of people with learning disabilities and autistic people;
- Holding regular meetings with member, parents/carers, staff, partners and stakeholders, to direct all aspects of the work of the charity;
- Successfully applying to a broad range of funders to expand the range of projects and services we deliver;
- Refining our Quality Assurance Framework, our systems and approaches in order to offer a wider range of services to those people with more complex needs;
- Gathering feedback and evidence of impact from our existing projects, staff, members and volunteers to plan for future developments in line with the aspirations and needs expressed;
- Working in partnership with other agencies to develop joint projects with realistic and tangible service benefits that address new and unmet needs and offer choice;
- Communicating information in a range of appropriate and easily accessible formats to ensure members and other stakeholders can find out about things which might affect them and activities available. This has included our regular bulletins, website updates and social media presence.

d. How our activities deliver public benefit

Our main activities and who we are trying to help are described below. All our charitable activities focus on improving the lives of people with learning disabled and autistic people by delivering relevant, aspirational services to further our charitable purposes for the public benefit.

We actively promote the rights of learning disabled people to have the same opportunities as everyone else and be valued in the community and/or workplace. The charity's mission is to inspire and empower learning disabled and autistic people to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives. To achieve its mission the charity engages with and listens to the views and requests of learning disabled and autistic people and finds innovative and creative ways to meet their needs and wishes.

The charity also works to support national and local strategy for learning disabled and autistic people to ensure that best outcomes are achieved. The local learning disability strategy is "Being Me" since 2018 we have aligned our business plan with the outcomes of this strategy. The strategy has not been updated due to COVID. In 2024/25 we have increased our knowledge of neurodiversity and how we can embrace different ways of working and experience across our organisation. We are committed to improve and continue our learning in this important area.

The range of services link in with key objectives to ensure learning disabled and autistic people should:

- live in a place that makes them feel welcome and safe
- have good support to plan for the future
- have a chance to join in with local activities such as the local pub quiz or going to the local temple
- have a chance to contribute their skills and gifts to the local community and get good support if needed
- use 'ordinary' services such as going to the job centre or local volunteering organisation
- have good support to make decisions, even if people around them do not agree with their choice
- have the chance to try new things and be supported to take risks
- have support to build relationships and a social life

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Learning disabled and autistic people should also:

- be supported to develop relationships such as with friends, boyfriends/ girlfriends, and family members
- be supported to keep these relationships
- be able to choose who supports them in their life. This includes people who are paid and who are not
- get the chance to contribute to their community sharing their skills and gifts
- be supported by staff who understand how people communicate and make choices

The overarching principles of the charity's activities are to promote inclusion, safety and the health and well-being of learning disabled and autistic people and to make sure this runs through their full life course.

Our work is city wide across Leeds, where we support learning disabled and autistic people of all ages and backgrounds, many who face multiple discrimination, social exclusion and marginalisation because of their disability, ethnicity and living in areas of high deprivation. Our outreach and community work gives us a strong presence in the city as we deliver our services in community centres, schools, churches and out and about in the city enabling us to break down barriers and promote inclusion and equality.

Achievements and performance

The main areas of charitable activity are the provision of a health and wellbeing service, social groups, and outreach work. These activities and the achievements that flow from our work are described below.

Count Me In (CMI)

Count Me In continues to be our main unrestricted service, providing one-to-one, person-centred support to learning disabled and autistic adults across Leeds. During the year we secured an uplift in the Leeds City Council rate to £22 per hour, which improved our financial stability and helped offset rising costs. Recruitment and retention of support workers remained positive, enabling us to increase the number of hours delivered.

We developed two new strands during the year – CMI @ Home (housing-related support) and Travel Training – designed to help people live more independently and confidently access their community. These developments have strengthened our ability to meet members' aspirations and diversify income.

Group Services: Personal Health & Wellbeing and Changing Lives

Our groups remained stable this year, despite small fluctuations around Christmas and temporary weather closures. This was our first full year of Leeds City Council Spot Purchase arrangements for our eight Personal Health and Wellbeing (PHWB) groups, each attended weekly by 8–12 members.

The Changing Lives Service (CLS) continued with six weekly evening social groups (down from eight following review and consultation). We now support more than 150 active members through CLS, ensuring that those affected by the previous year's closures were offered alternative groups.

Both services continue to provide vital social, emotional, and wellbeing support for people who would otherwise be at risk of isolation.

Healthy Lifestyle Project

Our Healthy Lifestyles Programme, funded by the National Lottery Reaching Communities Fund, launched in April 2024. The first course began in June, running in 14-week cycles, followed by the Because We Matter course from August. During the year we worked with over 50 people, many of whom have continued to engage in ongoing sessions or peer support. Around 40% of participants were referred to other local services for follow-on support, highlighting the programme's strong community partnerships and impact.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Member Ambassador (MA) Project

This has been one of our most exciting developments. Eight learning disabled and autistic adults were recruited and employed as Member Ambassadors, helping to shape our services and represent People in Action at meetings, interviews, and events. Their insights have already influenced our group development, recruitment practices, and accessibility improvements.

We secured additional funding from Leeds Community Foundation to retain the first cohort as MA alumni into 2025/26, ensuring their continued input while new Ambassadors are recruited. This project marks an important shift toward co-production – members not only influencing but also leading our development.

Other Developments

- We continued to engage in city-wide networks, contributing to Leeds' strategies for learning disabled and autistic adults.
- Sadly, we had to close our Out in Leeds LGBTQ+ group during the year due to a lack of sustainable funding. Its loss has been deeply felt by members, and we are actively seeking new funding to reinstate inclusive provision for learning disabled and autistic LGBTQ+ adults.
- Staff wellbeing and retention remained strong, supported by our HR strategy and a culture of inclusion and recognition.

e. Investment policy and performance

We regularly review the investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

f. Factors relevant to achieve objectives

We plan to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. Pressures continue on local authority budgets, although excellent progress has been made in the new spot purchase arrangements and additional funding applications have been successful.

Significant amounts of time and staff resources were still needed to steer the organisation through the challenges still posed by the legacy of COVID and the unremitting hardships of the increased costs of living. The Business Continuity Plan was under regular review, supported by rigorous risk assessments, the key decision log, weekly SMT meetings and plans put in place to maintain flexible, quality person centred support for our members throughout the year.

Recognising the global, national and local financial challenges that have arisen during the past few years we have continued to intensify the work to diversify our income streams by;

- Regular meetings of the Income Generation Sub Group. This is comprised of staff and trustees.
- Successfully applying to external Trusts, Foundations and other appropriate grant giving bodies in order to increase restricted and unrestricted funding;
- Taking part in fundraising events;
- Maximising our internal bidding expertise to help secure new funds;
- Working in partnership with other organisations to secure new funds and develop new services.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The results for the year to 31 March 2025 are set out on page 17 in the Statement of Financial Activities with comparative data for the previous accounting year.

Income of £1,287,129 (2024 - £1,176,175) has increased by 9.4% from the previous year.

Expenditure showed a £11.5% increase to £1,316,263 (2024 - £1,180,939), due to new project funding and salary increases to recognise the additional pressures brought through the cost of living increases.

Because of this we returned a deficit of £29,134 (2024 - £4,764), our reserves policy was reviewed during the year and our reserves position was discussed by both the Finance Sub Group and full Board to ensure robust plans are in place to manage the reserves appropriately.

Balance sheet

The assets and liabilities of the charity at 31 March 2025 are set out in the balance sheet on page 18.

Pension arrangements

The Charity contributes to the pension arrangements for all employees. Company contributions are a fixed percentage of remuneration. Such arrangements are referred to as being a defined contribution pension scheme and the costs to the company are predictable, but the level of pension payable to each employee will vary.

The only remaining employee to benefit from pension contributions made by the charity to a scheme which provides for a level of pension which is linked to the level of remuneration left the Charity this year. Consequently, the process of leaving that pension scheme was completed.

To comply with the disclosure requirements of the Accounting Standards under which the financial statements have been prepared, it is necessary that a liability for future payments to this scheme is included in the balance sheet. The amount concerned as at 31 March 2025 is £1,981 (2024 - £464). The calculations made to arrive at these figures are complex and are based on advice from the pension provider which considers the actuarial advice received, the required figures are shown in Note 16 to the financial statements. The amount provided will vary in future periods and the timescale over which any such liability will crystallize is not certain at this stage.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

At 31 March 2025, total unrestricted reserves remained below the target level set by the Trustees. The unallocated reserve position remains in deficit, though improved controls and stable income streams provide confidence that this will recover in 2025/26.

Reserves continue to be held to manage financial risk, income volatility, and to sustain services in the event of unforeseen changes. The Board regularly reviews the reserves policy to ensure alignment with the charity's scale, risks, and strategic priorities.

Full details of the funds held as reserves are set out in notes 17 and 18 in the financial statements. £182,183 of the funds are restricted to certain activities but the remaining £210,782 has no such restrictions.

The organisation maintains reserves to manage financial risk and short-term income volatility. They allow us to sustain our service delivery and ensure that our financial obligations can be met when they fall due. They are also a crucial part of our ability to plan to meet the future needs of our members.

Specifically, People in Action holds reserves for the following reasons:

Income Risk: to protect against a fall in income levels and protect expenditure until income covers or adjustments can be made;

Cessation: so that liabilities can be discharged if the charity was to cease operating;

Working Capital : to provide working capital for service to be delivered and expenditure covered if necessary before income is received;

Opportunities : to provide funding for new initiatives or ideas e.g. a pilot scheme to prove viability to a potential funder or investment in systems that will increase capacity in the future;

Adversity : to protect the charity against unplanned adverse events e.g. Covid-19, loss of key staff, reputational damage.

As at 31 March 2025 these requirements have been quantified as below:

	31/03/2025
	£
Income Risk	41,222
Cessation	68,465
Working Capital	102,581
Opportunities	10,000
Adversity	5,000

Total Reserves required	227,268
Unrestricted reserves at 31/3/25	210,782

Unallocated reserves at 31/3/25	-16,486

The unallocated reserves are currently negative and the trustees are working towards reversing this position in 2025/26.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

The principal sources of funding during 2024/25 were:

- Leeds City Council (Personal Health & Wellbeing, Changing Lives, Count Me In service hours)
- National Lottery Reaching Communities Fund (Healthy Lifestyles Programme)
- Forbes Charitable Foundation (Member Ambassadors Project)
- Leeds Community Foundation (MA Alumni extension, Household Support Fund, Stay Well this Winter)
- Other smaller project grants and unrestricted income from delivery of commissioned 1:1 support.

Structure, governance and management

a. Constitution

The charity is a charitable company limited by guarantee, with company number 02361654 and charity number 701434. It is governed by Articles of Association, as last updated on 8 January 2017.

The principal objects of the charity are to provide:

- The relief of persons with learning difficulties and disabilities and similar conditions and their families', defendants and carers, in particular but without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs;
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a defendant of, a person with learning difficulties and disabilities and similar conditions;
- The advancement of education, life skills learning and employment opportunities for people with learning difficulties, disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning difficulties, disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

S J Dowgill

M A Ellis

Dr J Gibson

(Appointed 3 June 2024)

V M Kay

L Musonza

L Smickersgill

A Welsh

(Appointed 3 June 2024)

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees are also the directors of the company and by virtue of their appointment shall become Members of the charity. Under the requirements of the Memorandum and Articles of Association the trustees retire by rotation and shall be those who have been longest in office since their last appointment. A trustee retiring by appointment shall be eligible for reelection.

Under the requirements of the Memorandum and Articles of Association there shall be between four and fifteen trustees. There are currently seven trustees, all of whom give their time voluntarily and receive no benefits from the charity.

The trustees must hold at least four meetings each year and designate one meeting of trustees each year as the 'Annual Trustees' Meeting'

The trustees may at any time co-opt any person (being a member of the company or otherwise) to serve as a trustee. Every trustee after appointment must sign a declaration of willingness to act as a charity trustee for the charity before he or she has any right to vote at any meetings of trustees.

In an effort to maintain a board range of skills and expertise to support the charity, an annual skills audit of the trustees is carried out in order to identify any gaps in skills. Targeted recruitment for trustees then takes place through Voluntary Action Leeds and other networks to which the charity belongs. During this year we were sad to say good bye to two of our fantastic trustees who had brought with them knowledge, skill and passion. We were pleased, however to welcome a new trustee who brings enthusiasm, funding and legal expertise. All Board members take on an additional role to that of trustee; Chair, Vice Chair, Treasurer, Sub Group Member, Safeguarding lead or Income Generation lead.

c. Policies adopted for the induction and training of Trustees

The charity has a Trustee Induction policy in place, which ensures any new trustees are provided with the following information before appointment:

- The Memorandum and Articles of Association
- The last two sets of financial statements
- The last two sets of minutes from trustee meetings
- Key policies relating to finance and duties of a trustee
- Trustees code of conduct
- The Charity Commission's guidance document - 'The Essential Trustee' (CC3)
- Future dates of trustee meetings
- Declaration to act as a charity trustee form
- Conflict of Interest declaration

Trustees are also invited to attend an induction, which takes place virtually at the moment for any new member of staff or volunteer and to visit the different activities that take place across the service.

Further training is provided for trustees to ensure contract compliance and best practice, for example, safeguarding adults and children provided by Leeds City Council and the role and responsibilities of trustees.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

d. Organizational structure and decision making

We currently have seven trustees, who meet at least every eight weeks and are responsible for the financial and strategic direction of the charity, as well as its policies. The trustees are from varied professional backgrounds relevant to the work of the charity. The company secretary also sits on the Board but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive along with the Operations and Finance Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance Indicators are met. The Operations Manager has responsibility for the day to day operational management of the charity and the supervision and support of the core staff team. The Finance Manager is responsible for the sound financial management for the charity.

e. Risk management

The board maintains a comprehensive risk register reviewed at each Board and SMT meeting. Major risks include funding volatility, recruitment and retention challenges, and the wider cost-of-living context. These are mitigated through regular financial forecasting, diversification of income, and active partnership with commissioners and funders.

Information on fundraising practices

The charity does not actively fundraise from the public, but does accept donations.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Plans for the Future

In 2025/26 we will:

- Continue to strengthen financial sustainability through growth in commissioned hours and external funding.
- Build on the success of our Member Ambassadors by influencing service development across Leeds.
- Seek funding to re-establish our LGBTQ+ group to ensure inclusive provision for all members.
- Further develop staff wellbeing, digital inclusion, and partnership working.

Public Benefit

The Trustees confirm that they have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit when planning the charity's activities.

All our work directly benefits learning disabled and autistic adults in Leeds and their families, enabling participation, connection, and equality.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

Samuel Dowgill

.....
S J Dowgill

Trustee

10/12/2025
Date:

PEOPLE IN ACTION (YORKSHIRE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of People In Action (Yorkshire) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Opinion

We have audited the financial statements of People In Action (Yorkshire) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of 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 Companies Act 2006.

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 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 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Other matters

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:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured 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 company'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 a 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; and
- Understanding the design of the company's remuneration policies.

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants

52 St Johns Lane
Halifax

West Yorkshire

HX1 2BW

England

Date: 16 December 2025

BK Plus Audit Limited

PEOPLE IN ACTION (YORKSHIRE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	931,568	316,529	1,248,097	848,323	295,014	1,143,337
Charitable activities	4	6,321	26,484	32,805	2,463	24,481	26,944
Investments	5	6,227	-	6,227	5,894	-	5,894
Total income		<u>944,116</u>	<u>343,013</u>	<u>1,287,129</u>	<u>856,680</u>	<u>319,495</u>	<u>1,176,175</u>
Expenditure on:							
Charitable activities	6	948,539	367,724	1,316,263	887,960	292,979	1,180,939
Total expenditure		<u>948,539</u>	<u>367,724</u>	<u>1,316,263</u>	<u>887,960</u>	<u>292,979</u>	<u>1,180,939</u>
Net expenditure		<u>(4,423)</u>	<u>(24,711)</u>	<u>(29,134)</u>	<u>(31,280)</u>	<u>26,516</u>	<u>(4,764)</u>
Transfers between funds		441	(441)	-	(122)	122	-
Net movement in funds	8	<u>(3,982)</u>	<u>(25,152)</u>	<u>(29,134)</u>	<u>(31,402)</u>	<u>26,638</u>	<u>(4,764)</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>214,764</u>	<u>207,345</u>	<u>422,109</u>	<u>246,166</u>	<u>180,707</u>	<u>426,873</u>
Fund balances at 31 March 2025		<u><u>210,782</u></u>	<u><u>182,193</u></u>	<u><u>392,975</u></u>	<u><u>214,764</u></u>	<u><u>207,345</u></u>	<u><u>422,109</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 37 form part of these financial statements.

PEOPLE IN ACTION (YORKSHIRE)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		4,525		4,565
Investments	13		1		1
			<u>4,526</u>		<u>4,566</u>
Current assets					
Debtors	14	179,255		191,564	
Cash at bank and in hand		317,736		320,776	
		<u>496,991</u>		<u>512,340</u>	
Creditors: amounts falling due within one year	15	(106,561)		(94,333)	
Net current assets			<u>390,430</u>		<u>418,007</u>
Total assets less current liabilities			<u>394,956</u>		<u>422,573</u>
Defined benefit pension liability	16		(1,981)		(464)
Net assets			<u>392,975</u>		<u>422,109</u>
The funds of the charity					
Restricted income funds	17		182,193		207,345
Unrestricted funds	18		210,782		214,764
			<u>392,975</u>		<u>422,109</u>

The notes on pages 20 to 37 form part of these financial statements.

The financial statements were approved by the trustees on 10/12/2025

Samuel Dowgill

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S J Dowgill
Trustee

Company registration number 02361654 (England and Wales)

PEOPLE IN ACTION (YORKSHIRE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	23		(4,980)		(32,038)
Investing activities					
Purchase of tangible fixed assets		(4,287)		(1,350)	
Investment income received		6,227		5,894	
Net cash generated from investing activities			1,940		4,544
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(3,040)		(27,494)
Cash and cash equivalents at beginning of year			320,776		348,270
Cash and cash equivalents at end of year			317,736		320,776

The notes on pages 20 to 37 form part of these financial statements.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

People In Action (Yorkshire) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Fire Station, Gipton Approach, Leeds, West Yorkshire, LS9 6NL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	Straight line over 3 years
Fixtures and fittings	Straight line over 3 years
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

It is the policy to capitalise individual fixed assets costing in excess of £1,000.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3	Income from donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
		2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
	Donations and gifts	33,057		1,685		34,742		4,070		320		4,390	
	Grants received	898,511		314,844		1,213,355		844,253		294,694		1,138,947	
		931,568		316,529		1,248,097		848,323		295,014		1,143,337	
	Grants receivable for core activities	898,511		-		898,511		844,253		58,312		902,565	
	Count Me In	-		-		-		-		36,000		36,000	
	J & H Rausing - Keeping Healthy	-		78,917		78,917		-		78,917		78,917	
	LCC - Changing Lives	-		-		-		-		5,350		5,350	
	LCC - Leeds Inspired	-		106,089		106,089		-		109,286		109,286	
	LCC - Personal Health and Wellbeing	-		-		-		-		2,829		2,829	
	Leeds Community Foundation - Stay Well This Winter	-		11,896		11,896		-		4,000		4,000	
	Leeds Older People's Forum - Household Support Fund	-		46,278		46,278		-		-		-	
	National Lottery - Reaching Communities Healthy Lifestyles	-		39,627		39,627		-		-		-	
	Member Ambassadors Project	-		19,537		19,537		-		-		-	
	Travel With Confidence	-		10,000		10,000		-		-		-	
	Will Trust CLS Project grant	-		2,500		2,500		-		-		-	
	Yorkshire Talent project grant	-		-		-		-		-		-	
		898,511		314,844		1,213,355		844,253		294,694		1,138,947	

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Other trading activities	6,321	26,484	32,805	2,463	24,481	26,944
	<u>6,321</u>	<u>26,484</u>	<u>32,805</u>	<u>2,463</u>	<u>24,481</u>	<u>26,944</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	6,227	5,894
	<u>6,227</u>	<u>5,894</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities	(Continued)	
Analysis by activity		
Bear Hunt Art	-	514
Changing Lives	98,470	112,959
Count Me In	935,413	874,806
Dying Matters Community Project	-	125
Healthy Lifestyles	39,241	35,741
Healthy Lifestyles in Action	-	3
Household Support Fund	11,908	4,006
Jubi-Leeds Talent	-	6,049
Keeping Healthy Project	36,003	60
Keith Howard Fund Project	6,358	-
Leeds Stars - Special Olympics	-	4,203
LGBT+ Community	-	421
Member Ambassador Project	27,135	434
Members Event Project	2,439	1,826
Stay Well This Winter	-	2,572
Travel with Confidence	15,051	-
Together Fund - Getting Active	-	3,802
Wellbeing	106,780	119,047
Wills Trust CLS Project	2,986	-
Yorkshire Talent Project	62	-
Governance	34,418	14,373
	<u>1,316,263</u>	<u>1,180,939</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	1,135,419	1,018,329
Depreciation and impairment	4,327	2,747
Rent and premises costs	49,525	49,501
Office costs	11,589	9,159
Advertising and marketing costs	1,588	1,327
Repairs and maintenance costs	28,748	19,148
Training costs	7,172	7,107
Motor and travel costs	18,209	17,291
General project costs	25,149	22,005
Recruitment costs	3,678	2,559
Fundraising costs	70	80
Grants and donations	-	4,809
Legal and professional costs	10,194	5,409
Bad debts	4,010	5,583
Bank charges and interest	278	435
Miscellaneous expenses	963	760
	<u>1,300,919</u>	<u>1,166,249</u>
Share of support and governance costs (see note 7)		
Support	15,344	14,690
	<u>1,316,263</u>	<u>1,180,939</u>
Analysis by fund		
Unrestricted funds	948,539	887,960
Restricted funds	367,724	292,979
	<u>1,316,263</u>	<u>1,180,939</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	1,034,503	950,600
Social security costs	60,996	46,403
Other pension costs	39,920	21,326
	<u>1,135,419</u>	<u>1,018,329</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>231,259</u>	<u>206,576</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Office equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2024	2,942	1,512	12,030	16,484
Additions	556	-	3,731	4,287
At 31 March 2025	<u>3,498</u>	<u>1,512</u>	<u>15,761</u>	<u>20,771</u>
Depreciation and impairment				
At 1 April 2024	2,942	520	8,457	11,919
Depreciation charged in the year	278	450	3,599	4,327
At 31 March 2025	<u>3,220</u>	<u>970</u>	<u>12,056</u>	<u>16,246</u>
Carrying amount				
At 31 March 2025	<u>278</u>	<u>542</u>	<u>3,705</u>	<u>4,525</u>
At 31 March 2024	<u>-</u>	<u>992</u>	<u>3,573</u>	<u>4,565</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	15,344	14,690
	<u>2025</u> £	<u>2024</u> £
Governance costs comprise:		
Audit fees	8,434	8,036
External payroll services	6,910	6,654
	<u>15,344</u>	<u>14,690</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,434	8,036
Depreciation of owned tangible fixed assets	4,327	2,747
	<u>8,434</u>	<u>2,747</u>

9 Trustees

Trustees expenses of £nil (2024 - £nil) were reclaimed in the year for statutory items relating to work undertaken on fundraising.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Remote staff (Headcount)	81	78
Core office staff (Headcount)	12	11
Total	<u>93</u>	<u>89</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes

(Continued)

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Defined benefit schemes

The only remaining employee to benefit from pension contributions made by the charity to a scheme which provides for a level of pension which is linked to the level of remuneration left the Charity this year. Consequently, the process of leaving that pension scheme was completed.

To comply with the disclosure requirements of the Accounting Standards under which the financial statements have been prepared, it is necessary that a liability for future payments to this scheme is included in the balance sheet. The calculations made to arrive at these figures are complex and are based on advice from the pension provider which considers the actuarial advice received, the required figures are shown in Note 16 to the financial statements. The amount provided will vary in future periods and the timescale over which any such liability will crystallize is not certain at this stage.

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2025	2024
	£	£
Liabilities/(assets):		
Present value of defined benefit obligations	1,981	464
Deficit in scheme	1,981	464

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	1
Carrying amount	
At 31 March 2025	1
At 31 March 2024	1

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in subsidiaries	22	1	1

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	161,016	179,452
Other debtors	338	160
Prepayments and accrued income	17,901	11,952
	<u>179,255</u>	<u>191,564</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	19,268	13,139
Trade creditors	4,824	4,988
Other creditors	1,302	1,232
Accruals and deferred income	81,167	74,974
	<u>106,561</u>	<u>94,333</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	39,920	21,326

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
100% Digital	410	-	-	-	410
Back to Activity	472	-	-	-	472
Bear Hunt Art Project	-	514	(514)	-	-
Children in Need	8,338	-	-	-	8,338
Dying Matters Community Project	120	-	(125)	5	-
Healthy Lifestyles in Action Project	(1,453)	-	(3)	-	(1,456)
Healthy Lifestyles Project	29,350	-	(35,725)	-	(6,375)
Household Support Fund Project	-	4,000	(4,006)	6	-
Jubi Leeds Talent	58	-	-	-	58
Keeping Healthy Project	-	36,000	(60)	-	35,940
Leeds City Council - Changing Lives	25,897	96,233	(112,625)	-	9,505
Leeds City Council - Personal Health and Wellbeing	89,042	115,655	(119,047)	-	85,650
Leeds Stars	4,148	-	-	-	4,148
Leeds Stars - Sports Academy	64	-	-	-	64
Leeds Stars - Special Olympics	4,203	-	(4,203)	-	-
Leeds Talent 2023 Project	-	5,952	(6,049)	97	-
Let's Get Digital	282	-	-	-	282
LGBT+ Community Project	424	-	(421)	-	3
The National Lottery Community Fund - Let's Talk	(283)	-	-	-	(283)
Nationwide Building Society - Count Me in At Home Project	-	58,312	(3,495)	-	54,817
Positive Aging in Action	5,185	-	-	-	5,185
Space 2 - Covid Impact	1,757	-	-	-	1,757
Stay Active	1,208	-	-	-	1,208
Stay Well This Winter Project	101	-	(105)	4	-
Stay Well This Winter Project 2023	-	2,829	(2,799)	-	30
Together Fund Getting Active Project	3,792	-	(3,802)	10	-
Wades Outdoor	32	-	-	-	32
Weight Management	7,560	-	-	-	7,560
	<u>180,707</u>	<u>319,495</u>	<u>(292,979)</u>	<u>122</u>	<u>207,345</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
100% Digital	410	-	-	-	410
Back to Activity	472	-	-	-	472
Children in Need	8,338	-	-	-	8,338
Healthy Lifestyles in Action Project	(1,456)	-	-	-	(1,456)
Healthy Lifestyles Project	(6,375)	-	-	-	(6,375)
Household Support Fund 2024 Project	-	11,896	(11,908)	(12)	(24)
Jubi Leeds Talent Project	58	-	-	-	58
Keeping Healthy Project	35,940	-	(36,003)	-	(63)
Leeds City Council - Changing Lives	9,505	100,101	(98,470)	-	11,136
Leeds City Council - Personal Health and Wellbeing	85,650	106,275	(106,780)	-	85,146
Leeds Stars	4,148	-	-	-	4,148
Leeds Stars - Sports Academy	64	-	-	-	64
Let's Get Digital	282	-	-	-	282
LGBT+ Community Project	3	-	-	3	6
Member Ambassador Project	-	39,691	(27,135)	(434)	12,122
MemberDay Trip Project	-	2,134	(11)	-	2,123
Nationwide Building Society - Count Me in At Home Project	54,817	4,586	(30,077)	-	29,326
Positive Aging in Action	5,185	-	-	-	5,185
Reaching Communities Healthy Lifestyles Project	-	46,291	(39,241)	-	7,050
Space 2 - Covid Impact	1,757	-	-	-	1,757
Stay Active	1,208	-	-	-	1,208
Stay Well This Winter Project 2023	30	-	-	-	30
The National Lottery Community Fund - Let's Talk	(283)	-	-	-	(283)
Travel With Confidence Project	-	19,539	(15,051)	-	4,488
Wades Outdoor	32	-	-	-	32
Weight Management	7,560	-	-	-	7,560
Will Trust CLS Project	-	10,000	(2,986)	-	7,014
Yorkshire Talent Project	-	2,500	(62)	-	2,438
	<u>207,345</u>	<u>343,013</u>	<u>(367,724)</u>	<u>(442)</u>	<u>182,193</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Reaching Communities Healthy Lifestyles Project

This project supports learning disabled and autistic people to learn how to maintain healthy living habits.

The Will Trust CLS Project

Funding to support the additional costs of delivering the CLS project.

Travel with Confidence

This project offers travel training to learning disabled people to help gain confidence in travel and using public transport.

Weight Management Project - A partnership project, working alongside One You Leeds to deliver weight management programmes for people with learning disabilities; bringing our experience, knowledge and skills of working with people with a learning disability and their experience of delivering weight management programmes. We took a knowledge transfer approach with the learning gained being used to support the adaptation and sustainability of the existing weight management programmes which run across the city.

Yorkshire Talent Project

This project offers opportunities for learning disabled and autistic adults to showcase their performance talents and gain in confidence.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

A description of the main restricted fund activities is below:

Children in Needs- Play, Fun and Learn

This project provided opportunities for younger learning disabled and autistic people to play, have fun and to learn through a variety of child led activities.

Healthy Lifestyles Project - The project was the second stage of the weight management project delivered in the previous year. This project encompassed wellbeing and wider determinants of health. Members coproduced content for a healthy lifestyles course.

Leeds City Council - Changing Lives - Leeds City Council fund the Changing Lives Activity Clubs Service for adults with learning disabilities.

The Changing Lives Service provides 8 evening activity clubs that run across the city each week. 'The service aims to provide greater leisure opportunities for people with learning disabilities by promoting personal choice and independence and encouraging their full participation, integration and involvement in club and community. The service users are fully involved in running the clubs, decision making and planning of future activities. The clubs provide an opportunity for service users to develop friendships and relationships and take part in a variety of activities such as dance, music and theatre workshops, sports, cooking, arts and crafts and games.

Leeds City Council - Personal Health and Wellbeing - People in Action are contracted by Leeds City Council to deliver a Personal Health and Wellbeing Development Service for adults with learning disabilities.

The service provides a range of innovative, inclusive, person centred learning courses and social activities which reflect the needs of the people it supports. The activities are wide ranging and include the provision of opportunities for leisure, learning, employment, health, wellbeing and the development of life skills. The range of activities runs from practical courses in cooking skills to social groups that meet in the community to enjoy leisure time together.

Some of the courses are accredited by the National Open College Network (NOCN) enabling service users to gain a certificate and apply their skills in other areas, such as volunteering and work placements.

The National Lottery Community Fund - Let's Talk - This pilot project provided access to peer support groups to enable men and women with learning disabilities the opportunities to talk about mental health issues. Peer support groups met weekly to offer insight, companionship and practical and emotional advice.

Member Ambassadors Project

This project employs learning disabled and autistic adults to shape our service and represent People in Action at meetings, interviews and events.

Count Me In At Home

This project offers housing related support to learning disabled and autistic adults across Leeds.

Leeds Stars

The project offers sporting opportunities to learning disabled and autistic adult.

Positive Aging in Action - A project based within our Changing Lives Service. The project workers identified members in the groups who were aged 50+ and co-produced with them activities specific to their needs and ambitions. Information was collected to better understand how our members are ageing and what ageing well might look like for them considering physical health changes, isolation and mental health.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	11,256	13,154
Between two and five years	15,364	26,620
	<u>26,620</u>	<u>39,774</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22 Subsidiaries

These financial statements are separate charity financial statements for 31/3/25.

Details of the charity's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
PIA Enterprises CIC	England and Wales	Dormant company	Ordinary Shares	100.00	

23 Cash absorbed by operations

	2025 £	2024 £
Deficit for the year	(29,134)	(4,764)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,227)	(5,894)
Depreciation and impairment of tangible fixed assets	4,327	2,747
Movements in working capital:		
Decrease/(increase) in debtors	12,309	(28,765)
Increase in creditors	13,745	4,638
Cash absorbed by operations	<u>(4,980)</u>	<u>(32,038)</u>

24 Analysis of changes in net funds

The charity had no material debt during the year.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	214,764	944,116	(948,539)	441	210,782
	<u>214,764</u>	<u>944,116</u>	<u>(948,539)</u>	<u>441</u>	<u>210,782</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General fund	246,166	856,680	(887,960)	(122)	214,764
	<u>246,166</u>	<u>856,680</u>	<u>(887,960)</u>	<u>(122)</u>	<u>214,764</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	4,525	-	4,525
Investments	1	-	1
Current assets/(liabilities)	208,237	182,193	390,430
Provisions and pensions	(1,981)	-	(1,981)
	<u>210,782</u>	<u>182,193</u>	<u>392,975</u>
	<u>210,782</u>	<u>182,193</u>	<u>392,975</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	4,565	-	4,565
Investments	1	-	1
Current assets/(liabilities)	210,662	207,345	418,007
Provisions and pensions	(464)	-	(464)
	<u>214,764</u>	<u>207,345</u>	<u>422,109</u>
	<u>214,764</u>	<u>207,345</u>	<u>422,109</u>

Document Activity Report

Document Sent Wed, 10 Dec 2025 08:27:43 GMT

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E-Sign Activity Summary

Samuel Dowgill E-Signed

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Date	Activity
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PEOPLE IN ACTION (YORKSHIRE)

England & Wales - Charity number 701434

Accounts

**PEOPLE IN ACTION (YORKSHIRE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

Charity registration number 701434
Company registration number 02361654 (England and Wales)

PEOPLE IN ACTION (YORKSHIRE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S J Dowgill M A Ellis Dr J Gibson V M Kay L Musonza L Smickersgill Dr A Welsh (Appointed 3 June 2024)
Secretary	R Koivunen
Chair	S J Dowgill
Vice Chair	L Musonza
Treasurer	M A Ellis
Safeguarding Trustee	Dr J Maston
Fundraising Lead	L Smickersgill
Senior management	Rachel Koivunen Karen Pickard Danielle Martin Charles Woolf-Rivers Leigh Ann Hays (Chief Executive) (Finance Manager) (Operations Manager) (Registered Manager) (Human Resources Manager)
Charity number	701434
Company number	02361654
Registered office	The Old Fire Station Gipton Approach Leeds West Yorkshire LS9 6NL
Auditor	BK Plus Audit Limited 52 St Johns Lane Hallifax West Yorkshire England HX1 2BW
Bankers	CAF Bank Ltd PO Box 289 West Malling M19 4TA Yorkshire Bank Plc 94 Albion Street Leeds LS1 6AD
Solicitors	Virgin Money Plc Jubilee House Gosforth Newcastle-Upon-Tyne NE3 4PL Wngleys Solicitors LLP 19 Cooknidge Street Leeds LS2 3AG

**PEOPLE IN ACTION (YORKSHIRE)
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18	Statement of financial activities
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22 - 39	Notes to the financial statements

PEOPLE IN ACTION (YORKSHIRE)

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Welcome to the annual report and financial statements of People in Action (Yorkshire) for the year ended 31 March 2024. The report comes at the end of a year of growth in terms of our funding and the development on new services to meet the needs and aspirations of our members. It was also the year I stepped up to the role of Chair.

Sadly the vacancy arose due to the death of our previous Chair, Clare Cavadino, in September 2023. I would like to pay tribute to Clare; for her determination and resilience in leading the Charity through some of the most turbulent years of our history. She was also a generous mentor and friend to many of her fellow Trustees and the Management team. We are thankful for the time we had with Clare and we miss her.

This year saw us develop new connections and services that will allow us to support our members with making healthy lifestyle choices, travel and housing over the next few years. We are very grateful to our new funders for putting their trust in us to deliver. We also created the role of Senior Support Worker for the first time in our 1:1 Count Me In service to recognise the skills of our community workers and to provide a development pathway. In November 2023 we held our first length of service awards, to celebrate the dedication and loyalty of our magnificent staff. It was a fun evening and a great opportunity to bring staff and Board together. This will become an annual event of celebration.

Our Senior Management Team felt the benefit of being a stable team and were able to plan for the future in a way that hasn't been possible for the past few years. Leigh-Ann Hays, our HR Manager wrote and launched our new HR Strategy, covering the next three years of growth and development. Our approach to reporting safeguarding matters continued to be managed robustly as we witnessed a continued increase in concerns over the year, evidencing the growing needs and complexities in our community.

As well as new service developments we unfortunately had to reduce the number of groups within the Changing Lives Service. Reductions in the funding available meant that it was no longer sustainable at the existing level. A period of review and consultation took place over the latter part of the year. My particular thanks go to the staff and members in this service for working with the Senior Management Team to make difficult decisions that will hopefully safeguard the remaining groups for the future. The continued commitment to our members, to support them with skill, compassion and selflessness is always humbling.

These continuing financial pressures do mean that we are returning a deficit balance this year. However, due to our strong financial management we were able to minimise the impact on our services.

As a Board we welcomed two new Trustees this year, Dr Allie Walsh and Dr James Gibson. Both have brought new perspectives and skill sets that we are already benefiting from. We continue to embrace technology with hybrid meetings which allows us to meet even if we're not all in the same city. The two Sub Committees that were new last year are now embedded into our ways of working and my thanks go to my fellow trustees for their ongoing commitment of their time and willingness to share their expertise for the good of the Charity.

We were grateful to be successful in our applications to Stay Well this Winter and Household Support Fund for a second year, which meant we were able to provide additional practical support to our members during the winter months when pressures were most acute.

One of the most exciting developments is the Member Ambassadors project. Thanks to the funding for this project we will be able to employ learning disabled and autistic adults as staff to guide the development of our services and organisation. We have always consulted with our membership to understand what works well and not so well in what we do, but the ability for members to be paid for this time and expertise is such a positive step forward for us. I look forward in being able to report on the successes of the project next year. For now, details about all of our projects delivered during the year can be found within the Trustee's report.

Finally, my greatest thanks go to our members and their circles of support who have continued to trust us with their support. We don't take this for granted and will work hard to maintain this most valued partnership.

I hope you enjoy reading the trustees' report and financial statements and seeing the real progress that has been made. We always welcome any comments or feedback you may like to give on our activities.

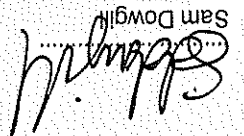
With best wishes as we continue to move forward with our services.

**PEOPLE IN ACTION (YORKSHIRE)
CHAIR'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Date: 25 November 2024

Chair of the Board of Trustees

Sam Dowling



PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

a. Purpose and aims

Our purposes are:

- The relief of persons with learning disabilities and similar conditions and their families, dependents and carers, in particular, and without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs.

- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a dependent of, a person with learning disabilities and similar conditions.

- The advancement of education, life skills learning and employment opportunities for people with learning disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

Our Vision is for learning disabled and autistic people to be an equal part of the community, where they are accepted, respected and valued. To support our vision our aim is to: inspire and empower people with learning disabilities to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives.

b. Ensuring our work delivers our aims

For the 12 months from April 2023 we worked to our now established process of a detailed 12-month strategic plan. We measured the success of achieving our objectives through an expanded set of KPIs, reviewed on a monthly basis and reported at every Board meeting. A new 12-month plan, with KPIs which give us greater stretch has been developed and implemented for the new financial year. The monthly review allows us to monitor our delivery in terms of members, staff, finance and governance. It also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

c. Activities for achieving objectives

Our main objectives continue to be to identify, maintain and grow a range of innovative, inclusive, person centred services which reflect the aspirations and needs of learning disabled and autistic adults and improve their health, wellbeing, and social inclusion and life skills. The strategies we used to meet these objectives included:

- Continuing to provide a range of services which are reflective of the aspirations and needs of people with learning disabilities and autistic people;
- Holding regular meetings with member, parents/carers, staff, partners and stakeholders, to direct all aspects of the work of the charity;
- Successfully applying to a broad range of funders to expand the range of projects and services we deliver;
- Refining our Quality Assurance Framework, our systems and approaches in order to offer a wider range of services to those people with more complex needs;
- Gathering feedback and evidence of impact from our existing projects, staff, members and volunteers to plan for future developments in line with the aspirations and needs expressed;
- Working in partnership with other agencies to develop joint projects with realistic and tangible service benefits that address new and unmet needs and offer choice;
- Communicating information in a range of appropriate and easily accessible formats to ensure members and other stakeholders can find out about things which might affect them and activities available. This has included our regular bulletins, website updates and social media presence.

d. How our activities deliver public benefit

Our main activities and who we are trying to help are described below. All our charitable activities focus on improving the lives of people with learning disabled and autistic people by delivering relevant, aspirational services to further our charitable purposes for the public benefit.

We actively promote the rights of learning disabled people to have the same opportunities as everyone else and be valued in the community and/or workplace. The charity's mission is to inspire and empower learning disabled and autistic people to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives. To achieve its mission the charity engages with and listens to the views and requests of learning disabled and autistic people and finds innovative and creative ways to meet their needs and wishes.

The charity also works to support national and local strategy for learning disabled and autistic people to ensure that best outcomes are achieved. The local learning disability strategy is "Being Me" since 2018 we have aligned our business plan with the outcomes of this strategy. The strategy has not been updated due to COVID. In 2023/24 we have increased our knowledge of neurodiversity and how we can embrace different ways of working and experience across our organisation. We are committed to improve and continue our learning in this important area.

The range of services link in with key objectives to ensure learning disabled and autistic people should:

- live in a place that makes them feel welcome and safe
- have good support to plan for the future
- have a chance to join in with local activities such as the local pub quiz or going to the local temple
- have a chance to contribute their skills and gifts to the local community and get good support if needed
- use 'ordinary' services such as going to the job centre or local volunteering organisation
- have good support to make decisions, even if people around them do not agree with their choice
- have the chance to try new things and be supported to take risks
- have support to build relationships and a social life

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Learning disabled and autistic people should also:

- be supported to develop relationships such as with friends, boyfriends/girlfriends, and family members
- be supported to keep these relationships
- be able to choose who supports them in their life. This includes people who are paid and who are not
- get the chance to contribute to their community sharing their skills and gifts
- be supported by staff who understand how people communicate and make choices

The overarching principles of the charity's activities are to promote inclusion, safety and the health and well-being of learning disabled and autistic people and to make sure this runs through their full life course.

Our work is city wide across Leeds, where we support learning disabled and autistic people of all ages and backgrounds, many who face multiple discrimination, social exclusion and marginalisation because of their disability, ethnicity and living in areas of high deprivation. Our outreach and community work gives us a strong presence in the city as we deliver our services in community centres, schools, churches and out and about in the city enabling us to break down barriers and promote inclusion and equality.

Achievements and performance

The main areas of charitable activity are the provision of a health and wellbeing service, social groups, and outreach work. These activities and the achievements that flow from our work are described below.

Count Me In (CMI)

This year we were able to increase our face to face delivery. The team maintained their person led approach at all times and ensured that each member received support that was flexible and able to change with the member as they became more confident to re-engage.

We were heartened to see a sustained level of recruitment of Support Workers which gave us increased capacity to deliver more of our commissioned hours. The financial reassessments undertaken with our members by the Local Authority meant that a number of them could no longer afford our support. This led to our concern for their wellbeing and ability to lead safe, fulfilling lives. We reported these concerns to statutory partners and third sector leadership in the city.

To allow us to pick up on some of these concerns we bid for funding for services to enhance our 1:1 support in the areas of housing and independent travel. Both services are due to start in 2024 and will feature in next year's report.

Personal Health and Wellbeing

The main achievements and challenges for this service relate to the changes in the way the funding from Leeds City Council was structured. At the beginning of the year, funding was through a grant. By the end of the year all places were funded individually. It took a lot of hard work from both our Project Manager and Operations Manager and we were fortunate to work with an excellent Commissioning Officer from LCC who really worked in partnership with us.

The uncertainty about the impact of individualisation led to some groups running on small numbers for a long period, and losing some vibrancy. We were also required to rebuild some course content and adjusted our understanding of the time and resources required.

Thankfully there were fewer than expected drop outs when the first bills were received which suggests the process was well understood and communicated clearly, and that the members really value the groups and their friendships there.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Changing Lives and Personal Health and Wellbeing

The main challenge during this period was not being able to secure funding to keep all of the CLS groups and our other projects going. Despite the sheer amount of effort that was put in researching and writing lots of different funding bids it was very disappointing that we were unable to secure anything.

The highlights for this period far outweigh the challenges though!

We set up Zoom groups which were very well attended by members, staff volunteers and carers who could support each other with problems or challenges they were having (as well as having lots of fun too). The PLA Zoom groups had to close on 28 March 2024, but some of the members still meet via zoom or WhatsApp and two parents have set up a group so they can meet face to face bi monthly in local places so they can all continue to keep in touch.

Our Sign Together group also came to an end due to lack of funding. The group chose to meet at Flamingos cafe for the farewell party in March 24. Three group members have gone on to attend level 1 sign language courses with Leeds Society for Deaf and Blind people. Two group members continue to learn online and one of our members who was nonverbal now uses signs at home to help communicate and also verbalizes alongside of the signs.

In November 23 we had our first length of service awards for staff. I visited groups and asked the members of the group if they would present the badge and certificate to them. It was really well accepted by staff members and the members loved celebrating their staff especially the ones that have known each other for over 25 years. All CLS staff wear their pin badges proudly on their lanyard.

Winter Wellbeing Project

We were fortunate to be successful in receiving funding for the Winter Wellbeing project once more. This year there were the additional pressures from the cost of living and energy crises. To boost the impact of this project we ran it alongside our Changing Lives Service and also the funding received from the **Household Support Fund**. We were able to give out £50 supermarket vouchers to people who were in so much need. The work in partnership with the food revolution and clothing rebellion was also formed and our Winter Wellbeing drop ins became more popular and we could offer support to local people in need.

The combination of funding meant we were able to reach learning disabled and autistic people across Leeds, providing a warm space for them to spend time whilst getting advice on how to stay safe and well. We were also able to provide practical support in the form of supermarket vouchers, energy top ups and warm clothing.

Healthy Lifestyles Project

During the year we learned that we had been successful in bids to both the Lottery Community Fund and the Hans and Julia Rausing Trust. This meant that we were able to refocus this project to encompass our learning into an ongoing three-year inclusive healthy lifestyles course with a peer support group. The new project staff were recruited at the end of the year, with full service delivery starting later in 2024.

Communications and Member Engagement

In early June 2023 we represented People in Action at Autiscon, an annual conference coordinated by Leeds Autism Services.

After the conference, People in Action were instrumental in setting up the Comms Guild – a network of comms professionals in the third sector in Leeds. We meet monthly to share good practice and ideas, as well as common gripes and concerns. So far it has been really fruitful and together we have started annual celebrations of Autism Acceptance Month, which previously went by without too much fanfare in Leeds.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

As part of Learning Disability Week in June 2023 we were asked to livestream the People's Parliament Council Takeover. People's Parliament is a forum for learning disabled adults in Leeds. It allows them to have a say in matters that affect them and is attended by members of the council, the police and representatives of other multi agencies relating to transport, for example. The event is run by Asking You and once a year it takes place in Leeds City Council Chambers. The meeting happened at the same time as a marketplace event in Leeds Kirkgate Market, and we were asked to livestream the People's Parliament onto the big screen in the market. We also made it live on YouTube to make the event accessible to all. You can see it here <https://youtube.com/live/uXnRU6s5VXE?feature=share>.

In August we secured funding from Leeds inspired to host our annual talent competition for learning disabled and autistic people. We auditioned 50 people and hosted the final live in November to which 200 people bought tickets to watch. A live band accompanied singers, we had a comedian, a performance poet and dancers. Emmerdale's Jay Kontzie agreed to judge alongside 2 previous winners. We received some additional funding from Forum Central's International Day of Disabled People's grants to pay a professional to caption the livestream to add an extra layer of accessibility. You can watch the live final here https://youtu.be/5d0_MjKA-e4.

In December we hosted our annual Members' Christmas Party at Leeds Irish Centre. We had DJs from the Party People Project, and a PA system was provided by Cloth Cat. We had karaoke, gifts, a photo booth, Santa and delicious food. Our members had an incredible time.

In February 2024 we received funding from Forbes to start our Member Ambassador project, meaning we can recruit and employ 8 of our members every year for 3 years. Ambassadors will meet once per month to share their thoughts and opinions about People in Action, to help us to improve our services with meaningful member consultation. We received 40 applications and interviewed 14 people in supportive group interviews with games and challenges. We chose our 8 who were employed in March 2024 with training workshops to help them to understand the role and their responsibilities. We're incredibly proud of our Member Ambassadors so far, and very much look forward to working closely with them for the next 3 years.

e. Investment policy and performance

We regularly review the investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

f. Factors relevant to achieve objectives

We plan to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. Pressures continue on local authority budgets, although excellent progress has been made in the new spot purchase arrangements and additional funding applications have been successful.

Significant amounts of time and staff resources were still needed to steer the organisation through the challenges still posed by the legacy of COVID and the unremitting hardships of the increased costs of living. The Business Continuity Plan was under regular review, supported by rigorous risk assessments, the key decision log, weekly SMT meetings and plans put in place to maintain flexible, quality person centred support for our members throughout the year.

Recognising the global, national and local financial challenges that have arisen during the past few years we have continued to intensify the work to diversify our income streams by:

- Regular meetings of the Income Generation Sub Group. This is comprised of staff and trustees.
- Successfully applying to external Trusts, Foundations and other appropriate grant giving bodies in order to increase restricted and unrestricted funding;
- Taking part in fundraising events;
- Maximising our internal bidding expertise to help secure new funds;
- Working in partnership with other organisations to secure new funds and develop new services.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The results for the year to 31 March 2024 are set out on page 18 in the Statement of Financial Activities with comparative data for the previous accounting year.

Income of £1,176,915 has increased by £80,755 / 7.4% from the previous year

Expenditure showed a £70,307 / 6.3% increase to £1,180,939, due to new project funding and salary increases to recognise the additional pressures brought through the cost of living increases.

Because of this we returned a deficit of £4,764. Our Reserves Policy was reviewed during the year and our reserves position was discussed by both the Finance Sub Group and full Board to ensure robust plans are in place to manage the reserves appropriately.

Balance sheet

The assets and liabilities of the charity at 31 March 2024 are set out in the balance sheet on page 19.

Pension arrangements

The Charity contributes to the pension arrangements for all employees. Company contributions are a fixed percentage of remuneration. Such arrangements are referred to as being a defined contribution pension scheme and the costs to the company are predictable, but the level of pension payable to each employee will vary.

The only remaining employee to benefit from pension contributions made by the charity to a scheme which provides for a level of pension which is linked to the level of remuneration left the Charity this year. Consequently, the process of leaving that pension scheme was completed.

To comply with the disclosure requirements of the Accounting Standards under which the financial statements have been prepared, it is necessary that a liability for future payments to this scheme is included in the balance sheet. The amount concerned as at 31 March 2024 is £464 (2023 : £993). The calculations made to arrive at these figures are complex and are based on advice from the pension provider which considers the actuarial advice received, the required figures are shown in Note 17 to the financial statements. The amount provided will vary in future periods and the timescale over which any such liability will crystallize is not certain at this stage.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

Full details of the funds held as reserves are set out in notes 18 and 19 in the financial statements. £207,345 of the funds are restricted to certain activities but the remaining £214,764 has no such restrictions.

The organisation maintains reserves to manage financial risk and short-term income volatility. They allow us to sustain our service delivery and ensure that our financial obligations can be met when they fall due. They are also a crucial part of our ability to plan to meet the future needs of our members.

Specifically, People in Action holds reserves for the following reasons:

Income Risk: to protect against a fall in income levels and protect expenditure until income covers or adjustments can be made;

Cessation: so that liabilities can be discharged if the charity was to cease operating;

Working Capital: to provide working capital for service to be delivered and expenditure covered if necessary before income is received;

Opportunities: to provide funding for new initiatives or ideas e.g. a pilot scheme to prove viability to a potential funder or investment in systems that will increase capacity in the future;

Adversity: to protect the charity against unplanned adverse events e.g. Covid-19, loss of key staff, reputational damage.

As at 31 March 2024 these requirements have been quantified as below:

£	
31/3/24	
39,259	Income Risk
62,241	Cessation
101,486	Working Capital
10,120	Opportunities
9,646	Adversity
222,752	Total Reserves required
214,764	Unrestricted reserves at 31/3/24
(7,988)	Unallocated reserves at 31/3/24

The unallocated reserves are currently negative and the trustees are working towards reversing this position in 2024/25.

Principal funding sources

The principal funding sources are currently by the way of restricted grant income from:

- Leeds City Council's Joint Commissioning Service grant for Personal Health & Wellbeing Development Services; and
- Leeds City Council's Joint Commissioning Service grant for Changing Lives Service.

We also generate unrestricted income through our Count Me In service.

**PEOPLE IN ACTION (YORKSHIRE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management

a. Constitution

The charity is a charitable company limited by guarantee, with company number 02361654 and charity number 701434. It is governed by Articles of Association, as last updated on 8 January 2017.

The principal objects of the charity are to provide:

- The relief of persons with learning difficulties and disabilities and similar conditions and their families', defendants and carers, in particular but without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs;
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a defendant of, a person with learning difficulties and disabilities and similar conditions;

- The advancement of education, life skills learning and employment opportunities for people with learning difficulties, disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning difficulties, disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

C P Cavadino	(Resigned 25 September 2023)
S J Dowgill	
M A Ellis	
Dr J Gibson	(Appointed 3 June 2024)
V M Kay	
Dr J Maston	(Resigned 27 November 2023)
L Musonza	
L Smickersgill	

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees are also the directors of the company and by virtue of their appointment shall become Members of the charity. Under the requirements of the Memorandum and Articles of Association the trustees retire by rotation and shall be those who have been longest in office since their last appointment. A trustee retiring by appointment shall be eligible for reelection.

Under the requirements of the Memorandum and Articles of Association there shall be between four and fifteen trustees. There are currently seven trustees, all of whom give their time voluntarily and receive no benefits from the charity.

The trustees must hold at least four meetings each year and designate one meeting of trustees each year as the 'Annual Trustees' Meeting'.

The trustees may at any time co-opt any person (being a member of the company or otherwise) to serve as a trustee. Every trustee after appointment must sign a declaration of willingness to act as a charity trustee for the charity before he or she has any right to vote at any meetings of trustees.

In an effort to maintain a board range of skills and expertise to support the charity, an annual skills audit of the trustees is carried out in order to identify any gaps in skills. Targeted recruitment for trustees then takes place through Voluntary Action Leeds and other networks to which the charity belongs. During this year we were sad to say good bye to two of our fantastic trustees who had brought with them knowledge, skill and passion. We were pleased, however to welcome a new trustee who brings enthusiasm, funding and legal expertise. All Board members take on an additional role to that of trustee; Chair, Vice Chair, Treasurer, Sub Group Member, Safeguarding lead or Income Generation lead.

c. Policies adopted for the induction and training of Trustees

The charity has a Trustee Induction policy in place, which ensures any new trustees are provided with the following information before appointment:

- The Memorandum and Articles of Association
- The last two sets of financial statements
- The last two sets of minutes from trustee meetings
- Key policies relating to finance and duties of a trustee
- Trustees code of conduct
- The Charity Commission's guidance document - 'The Essential Trustee' (CC3)
- Future dates of trustee meetings
- Declaration to act as a charity trustee form
- Conflict of interest declaration

Trustees are also invited to attend an induction, which takes place virtually at the moment for any new member of staff or volunteer and to visit the different activities that take place across the service.

Further training is provided for trustees to ensure contract compliance and best practice, for example, safeguarding adults and children provided by Leeds City Council and the role and responsibilities of trustees.

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

d. Organizational structure and decision making

We currently have seven trustees, who meet at least every eight weeks and are responsible for the financial and strategic direction of the charity, as well as its policies. The trustees are from varied professional backgrounds relevant to the work of the charity. The company secretary also sits on the Board but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive along with the Operations and Finance Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Manager has responsibility for the day to day operational management of the charity and the supervision and support of the core staff team. The Finance Manager is responsible for the sound financial management for the charity.

e. Risk management

The Trustees continue to review their strategy for risk management in accordance with the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities. The major risks have been identified and appropriate action taken to minimise each of the risks. A risk register identifies areas of risk the Trustees need to be aware of, as well as the need to mitigate such risks within specific timescales and named lead personnel to take any necessary action. The risk register is placed as a standing item on the Board and Senior Management Team meetings to ensure review is ongoing.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Information on fundraising practices

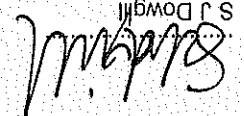
The charity does not actively fundraise from the public, but does accept donations.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



S J Dowling
Trustee

Date: 25 November 2024

PEOPLE IN ACTION (YORKSHIRE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of People in Action (Yorkshire) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

Opinion

We have audited the financial statements of People in Action (Yorkshire) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 Companies Act 2006.

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 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 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 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 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 trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorresponsibilities>. This description forms part of our auditor's report.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

Other matters

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:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured 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 company'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 a 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; and
- Understanding the design of the company's remuneration policies.

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions

- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and

- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited

BK Plus Audit Limited

Chartered Accountants
Statutory Auditor

52 St Johns Lane
Hallifax
West Yorkshire
England
HX1 2BW

11 December 2024

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PEOPLE IN ACTION (YORKSHIRE)

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
Income from:							
3 Donations and legacies		848,323	295,014	1,143,337	746,279	325,482	1,071,761
4 Charitable activities		2,463	24,481	26,944	2,058	19,491	21,549
5 Investments		5,894	-	5,894	2,110	-	2,110
Total income		856,680	319,495	1,176,175	750,447	344,973	1,095,420
Expenditure on:							
6 Charitable activities		887,960	292,979	1,180,939	797,842	312,790	1,110,632
Total expenditure		887,960	292,979	1,180,939	797,842	312,790	1,110,632
Net income/(expenditure)		(31,280)	26,516	(4,764)	(47,395)	32,183	(15,212)
Transfers between funds		(122)	122	-	(71)	71	-
Net movement in funds	8	(31,402)	26,638	(4,764)	(47,466)	32,254	(15,212)
Reconciliation of funds:							
Fund balances at 1 April 2023		246,166	180,707	426,873	293,631	148,454	442,085
Fund balances at 31 March 2024		214,764	207,345	422,109	246,165	180,708	426,873

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 22 to 39 form part of these financial statements.

PEOPLE IN ACTION (YORKSHIRE)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	£	2024	£	2023
Fixed assets					
Tangible assets	12	4,565	1	5,962	1
Investments	13	1			
Current assets					
Debtors	14	191,564		162,799	
Cash at bank and in hand		320,776		348,270	
		512,340		511,069	
Creditors: amounts falling due within one year	15	(94,333)		(89,166)	
Net current assets		418,007		421,903	
Total assets less current liabilities		422,573		427,866	
Provisions for liabilities	16	(464)		(993)	
Net assets excluding pension liability		422,109		426,873	
Net assets		422,109		426,873	
The funds of the charity					
Restricted income funds	18	207,345		180,708	
Unrestricted funds		214,764		246,165	
		422,109		426,873	

The notes on pages 22 to 39 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

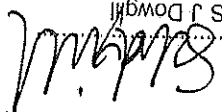
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

PEOPLE IN ACTION (YORKSHIRE)

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The financial statements were approved by the trustees on 25/11/24


S J Dowgill
Trustee

Company registration number 02361654 (England and Wales)

PEOPLE IN ACTION (YORKSHIRE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
Cash flows from operating activities	£ 32,038	£ 59,961
Cash (absorbed by)/generated from operations	24	
Investing activities	£ (1,350)	£ (6,824)
Purchase of tangible fixed assets	5,894	2,110
Investment income received		
Net cash generated from/(used in) investing activities	4,544	(4,714)
Net cash used in financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(27,494)	55,247
Cash and cash equivalents at beginning of year	348,270	293,023
Cash and cash equivalents at end of year	<u>320,776</u>	<u>348,270</u>

The notes on pages 22 to 39 form part of these financial statements.

**PEOPLE IN ACTION (YORKSHIRE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

Charity information
People in Action (Yorkshire) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Fire Station, Gipton Approach, Leeds, West Yorkshire, LS9 6NL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1	Accounting policies	(Continued)							
1.5	Expenditure		<p>Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.</p> <p>Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs are attributable to a single activity, are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.</p>						
1.6	Tangible fixed assets		<p>Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.</p> <p>Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;">Office equipment</td> <td style="width: 30%;">Straight line over 3 years</td> </tr> <tr> <td>Fixtures and fittings</td> <td>Straight line over 3 years</td> </tr> <tr> <td>Computers</td> <td>Straight line over 3 years</td> </tr> </table> <p>The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.</p> <p>It is the policy to capitalise individual fixed assets costing in excess of £1,000.</p>	Office equipment	Straight line over 3 years	Fixtures and fittings	Straight line over 3 years	Computers	Straight line over 3 years
Office equipment	Straight line over 3 years								
Fixtures and fittings	Straight line over 3 years								
Computers	Straight line over 3 years								
1.7	Fixed asset investments		<p>Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.</p> <p>A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.</p>						
1.8	Impairment of fixed assets		<p>At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).</p>						
1.9	Cash and cash equivalents		<p>Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.</p>						

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.10 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less, if not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	4,070	320	4,390	2,332	511	2,843
Grants received	844,253	294,694	1,138,947	743,947	324,971	1,068,918
	<u>848,323</u>	<u>295,014</u>	<u>1,143,337</u>	<u>746,279</u>	<u>325,482</u>	<u>1,071,761</u>
Grants receivable for core activities						
Count Me In	902,565	-	902,565	743,947	-	743,947
J & H Rausing - Keeping Healthy	-	36,000	36,000	-	-	-
LCC - Changing Lives	-	78,917	78,917	-	104,489	104,489
LCC - Healthy Lifestyles	-	-	-	-	92,689	92,689
LCC - International Day of Disabled People	-	-	-	-	250	250
LCC - Leeds Inspired	-	5,350	5,350	-	-	-
LCC - LGBT+ Community Project	-	-	-	-	634	634
LCC - Personal Health and Wellbeing	-	109,286	109,286	-	105,967	105,967
Leeds Bereavement Forum	-	-	-	-	120	120
Leeds Community Foundation - Jubli Leeds	-	-	-	-	6,937	6,937
Leeds Community Foundation - Stay Well This Winter	-	2,829	2,829	-	5,026	5,026
Leeds Older People's Forum - Household Support Fund	-	4,000	4,000	-	-	-
Mencap - Together Fund Getting Active Project	-	-	-	-	3,859	3,859
Volition Leeds - Household Support Fund	-	-	-	-	5,000	5,000
	<u>902,565</u>	<u>236,382</u>	<u>1,138,947</u>	<u>743,947</u>	<u>324,971</u>	<u>1,068,918</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds 2024	Unrestricted funds 2023	Total 2024	Unrestricted funds 2024	Restricted funds 2024	Total 2024
4 Income from charitable activities						
Charitable activities						
Other trading activities	19,491	21,549	26,944	24,481	2,463	26,944
5 Income from investments						
Interest receivable	5,894	2,110				

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	(charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	1,018,329	939,768
Depreciation and impairment	2,747	2,495
Rent and premises costs	49,501	49,672
Office costs	9,159	9,625
Advertising and marketing costs	1,327	575
Repairs and maintenance costs	19,148	18,067
Training costs	7,107	9,385
Motor and travel costs	17,291	18,378
General project costs	22,005	27,503
Recruitment costs	2,559	3,216
Fundraising costs	80	615
Grants and donations	4,809	-
Legal and professional costs	5,409	7,938
Bad debts	5,583	8,022
Bank charges and interest	435	187
Miscellaneous expenses	760	665
Share of support and governance costs (see note 7)	1,166,249	1,096,111
Support	14,690	14,521
Analysis by fund		
Unrestricted funds	887,960	797,842
Restricted funds	292,979	312,790
	<u>1,180,939</u>	<u>1,110,632</u>
	<u>1,180,939</u>	<u>1,110,632</u>

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities		
Analysis by activity		
Bear Hunt Art	514	156
Changing Lives	112,959	107,672
Count Me In	874,806	780,261
Dying Matters Community Project	125	-
Healthy Lifestyles	35,741	42,937
Healthy Lifestyles in Action	3	21,187
Household Support Fund	4,006	5,006
International Day of Disabled People	-	251
Jubilee	-	2,448
Jubi-Leeds Talent	6,049	7,755
Keeping Healthy Project	60	-
Leeds Stars - Special Olympics	4,203	551
LGBT+ Community	421	210
Member Ambassador Project	434	-
Members Event Project	1,826	-
Positive Aging in Action	-	789
Project overheads	-	3,317
Stay Well This Winter	2,572	4,925
Together Fund - Getting Active	3,802	67
Wades Outdoor	-	265
Weight Management	-	11,902
Wellbeing	119,047	105,631
Winter Wellbeing	-	780
Governance	14,373	14,522
	<u>1,180,939</u>	<u>1,110,632</u>

(Continued)

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

7	Support costs allocated to activities		Charitable activities	
	Governance	14,690	2024	14,521
		£	2023	£
	Governance costs comprise:	2024	2023	£
	Audit fees	8,036	7,867	£
	External payroll services	6,654	6,654	£
		14,690	14,521	£
		£	2024	2023
	Net movement in funds	2024	2023	£
	The net movement in funds is stated after charging/(crediting):	£	£	£
	Fees payable for the audit of the charity's financial statements	8,036	7,867	£
	Depreciation of owned tangible fixed assets	2,747	2,495	£
		8,036	7,867	£
	Trustees	2024	2023	£
	Trustees expenses of £Nil (2023 : £34) were reclaimed in the year for statutory items relating to work undertaken on fundraising	£	£	£
		£	£	£
	Employees	2024	2023	Number
	10 Employees	2024	2023	Number
	The average monthly number of employees during the year was:	2024	2023	Number
		89	78	14
		92	14	92
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PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
10 Employees		
Employment costs		
Wages and salaries	950,600	872,341
Social security costs	46,403	47,326
Other pension costs	21,326	20,101
	<u>1,018,329</u>	<u>939,768</u>
	£	£
	2024	2023
There were no employees whose annual remuneration was more than £60,000.		
Remuneration of key management personnel		
The remuneration of key management personnel was as follows:		
	2024	2023
Aggregate compensation	£ 206,576	£ 198,136
11 Taxation		
The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
12 Tangible fixed assets		
Cost		
At 1 April 2023	18,036	18,036
Additions	-	1,350
Disposals	(2,902)	(2,902)
At 31 March 2024	<u>12,030</u>	<u>16,484</u>
Depreciation and impairment		
At 1 April 2023	8,647	12,074
Depreciation charged in the year	2,389	2,747
Eliminated in respect of disposals	(2,579)	(2,902)
At 31 March 2024	<u>8,457</u>	<u>11,919</u>
Carrying amount		
At 31 March 2024	<u>3,573</u>	<u>4,565</u>
At 31 March 2023	<u>5,962</u>	<u>5,962</u>
	£	£
	Computers	Total
	Fixtures and fittings	
	Office equipment	

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	21,326	20,101
<p>The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.</p>		
Defined benefit schemes:		
The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:		
Liabilities/(assets):	£	£
Present value of defined benefit obligations	464	993
Deficit in scheme	464	993

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
100% Digital	410	-	-	-	410
Back to Activity	472	-	-	-	472
Bear Hunt Art Project	-	514	(514)	-	-
Children in Need	8,338	-	-	-	8,338
Dying Matters Community	120	-	(125)	5	-
Healthy Lifestyles in Action Project	(1,453)	-	(3)	-	(1,456)
Healthy Lifestyles Project	29,350	-	(35,725)	-	(6,375)
Household Support Fund Project	-	4,000	(4,006)	6	-
Jubi Leeds Talent Project	58	-	-	-	58
Keeping Healthy Project	-	36,000	(60)	-	35,940
Leeds City Council - Changing Lives	25,897	96,233	(112,625)	-	9,505
Leeds City Council - Personal Health and Wellbeing	89,042	115,655	(119,047)	-	85,650
Leeds Stars	4,148	-	-	-	4,148
Leeds Stars - Sports Academy	64	-	-	-	64
Leeds Stars - Special Olympics	4,203	-	(4,203)	-	-
Leeds Talent 2023 Project	-	5,952	(6,049)	97	-
Let's Get Digital	282	-	-	-	282
LGBT+ Community Project	424	-	(421)	-	3
The National Lottery	-	-	-	-	-
Community Fund - Let's Talk Nationwide Building Society - Count Me In At Home Project	(283)	58,312	(3,495)	-	54,817
Positive Aging in Action	5,185	-	-	-	5,185
Space 2 - Covid Impact	1,757	-	-	-	1,757
Stay Active	1,208	-	-	-	1,208
Stay Well This Winter Project	101	-	(105)	4	-
Stay Well This Winter Project	-	2,829	(2,799)	-	30
Together Fund Getting Active 2023	3,792	-	(3,802)	10	-
Wades Outdoor Project	32	-	-	-	32
Weight Management	7,560	-	-	-	7,560
At 1 April 2023	180,707	319,495	292,979	122	207,345

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
£	£	£	£	£	£
100% Digital	410	-	-	-	410
Back to Activity	472	-	-	-	472
Bear Hunt Art Project	-	156	(156)	-	-
Children in Need	8,338	-	-	-	8,338
Dying Matters Community Project	-	120	-	-	120
Healthy Lifestyles in Action Project	-	20,000	(21,453)	-	(1,453)
Healthy Lifestyles Project	-	72,789	(43,438)	-	29,351
Household Support Fund Project	-	5,000	(5,006)	6	-
International Day of the Disabled Project	-	250	(251)	1	-
Jubi Leeds Talent	-	7,837	(7,779)	-	58
Leeds City Council - Changing Lives	14,821	119,214	(108,138)	-	25,897
Leeds City Council - Personal Health and Wellbeing	85,917	110,063	(106,938)	-	89,042
Leeds Stars	4,148	-	-	-	4,148
Leeds Stars - Sports Academy	64	-	-	-	64
Leeds Stars - Special Olympics	4,728	26	(551)	-	4,203
Let's Get Digital	282	-	-	-	282
LGBT+ Community Project	-	634	(210)	-	424
Connections in Action (ID: 20128499)	(27)	-	-	27	-
The National Lottery Community Fund - Let's Talk	(283)	-	-	-	(283)
Positive Aging in Action	5,974	-	(789)	-	5,185
Space 2 - Covid Impact	1,757	-	-	-	1,757
Stay Active	1,208	-	-	-	1,208
Stay Well This Winter Project	-	5,026	(4,925)	-	101
Together Fund Getting Active Project	-	3,859	(67)	-	3,792
Wades Outdoor	297	-	(265)	-	32
Weight Management	19,605	(1)	(12,044)	-	7,560
Winter Wellbeing	743	-	(780)	37	-
148,454	344,973	312,790	71	180,708	

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

A description of the main restricted fund activities is below:

Children In Need - Play, Fun and Learn - Our children's and young people's provision, Play Fun Learn and Teens Engage and Meet (TEAM) was funded by Children in Need.

Healthy Lifestyles Project - The project was the second stage of the weight management project delivered in the previous year. This project encompassed wellbeing and wider determinants of health. Members coproduced content for a healthy lifestyles course.

International Day of Disabled People Project - A one-day event to highlight the talent within our community, and to support the message that not all disabilities are visible.

Leeds City Council - Changing Lives - Leeds City Council fund the Changing Lives Activity Clubs Service for adults with learning disabilities.

The Changing Lives Service provides 8 evening activity clubs that run across the city each week. The service aims to provide greater leisure opportunities for people with learning disabilities by promoting personal choice and independence and encouraging their full participation, integration and involvement in club and community. The service users are fully involved in running the clubs, decision making and planning of future activities. The clubs provide an opportunity for service users to develop friendships and relationships and take part in a variety of activities such as dance, music and theatre workshops, sports, cooking, arts and crafts and games.

Leeds City Council - Personal Health and Wellbeing - People in Action are contracted by Leeds City Council to deliver a Personal Health and Wellbeing Development Service for adults with learning disabilities.

The service provides a range of innovative, inclusive, person centred learning courses and social activities which reflect the needs of the people it supports. The activities are wide ranging and include the provision of opportunities for leisure, learning, employment, health, wellbeing and the development of life skills. The range of activities runs from practical courses in cooking skills to social groups that meet in the community to enjoy leisure time together.

Some of the courses as accredited by the National Open College Network (NOCN) enabling service users to gain a certificate and apply their skills in other areas, such as volunteering and work placements.

The National Lottery Community Fund - Let's Talk - This pilot project provided access to peer support groups to enable men and women with learning disabilities the opportunities to talk about mental health issues. Peer support groups met weekly to offer insight, companionship and practical and emotional advice.

Positive Aging in Action - A project based within our Changing Lives Service. The project workers identified members in the groups who were aged 50+ and co-produced with them activities specific to their needs and ambitions. Information was collected to better understand how our members are ageing and what ageing well might look like for them considering physical health changes, isolation and mental health.

Weight Management Project - A partnership project, working alongside One You Leeds to deliver weight management programmes for people with learning disabilities; bringing our experience, knowledge and skills of working with people with a learning disability and their experience of delivering weight management programmes. We took a knowledge transfer approach with the learning gained being used to support the adaptation and sustainability of the existing weight management programmes which run across the city.

(Continued)

18 Restricted funds

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
General fund	246,166	856,680	(887,960)	(122)	214,764
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
General fund	293,631	750,447	(797,842)	(71)	246,165

20 Analysis of net assets between funds

	At 31 March 2024	At 31 March 2023
Tangible assets	4,565	5,962
Investments	1	1
Current assets/(liabilities)	210,662	241,195
Provisions and pensions	(464)	(993)
Unrestricted funds	214,764	246,165
Tangible assets	-	-
Investments	-	-
Current assets/(liabilities)	207,345	180,708
Provisions and pensions	-	-
Restricted funds	207,345	180,708
Total	422,109	426,873

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
Within one year	13,154	14,510
Between two and five years	26,620	39,774
	<u>39,774</u>	<u>54,284</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

23 Subsidiaries

These financial statements are separate charity financial statements for 31/3/24.

Details of the charity's subsidiaries at 31 March 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	Direct	Indirect
PIA Enterprises CIC	England and Wales	Dormant company	Ordinary Shares	100.00		

24 Cash generated from operations

	2024	2023
Deficit for the year	(4,764)	(15,212)
Adjustments for:		
Investment income recognised in statement of financial activities	(5,894)	(2,110)
Depreciation and impairment of tangible fixed assets	2,747	2,495
Movements in working capital:		
(increase)/decrease in debtors	(28,765)	80,842
Increase/(decrease) in creditors	4,638	(6,054)
Cash (absorbed by)/generated from operations	<u>(32,038)</u>	<u>59,961</u>

25 Analysis of changes in net funds

The charity had no material debt during the year.

PEOPLE IN ACTION (YORKSHIRE)

England & Wales - Charity number 701434

Accounts

REGISTERED COMPANY NUMBER: 02361654 (England and Wales)
REGISTERED CHARITY NUMBER: 701434

**Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2023
for
PEOPLE IN ACTION (YORKSHIRE)**

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

PEOPLE IN ACTION (YORKSHIRE)

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for the Year Ended 31st March 2023**

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**Report of the Trustees
for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. 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).

Welcome to the annual report and financial statements of People in Action (Yorkshire) for the year ended 31 March 2023. The report comes at the end of a less turbulent year, but one which has continued to challenge our charity (its members, trustees, staff, volunteers and supporters). As with previous years I am astounded by the fortitude, courage and creativity within our community of learning disabled and autistic people across Leeds.

This year saw us re-establish our delivery at levels we had not been able to achieve since the pandemic. We have brought forward our learning about engaging people in a variety of ways to support inclusion, but our members have told us loud and clear that nothing replaces the interaction they get when with their peers and trusted support staff.

Our Senior Management Team continued their weekly meetings, but were able to adapt the agenda to be broader than COVID to ensure that we were proactive and agile in our planning to meet the challenges brought by the cost of living crisis, concerns around energy shortages and the implementation of Fair Charging for our members. We welcomed Danielle Martin to the role of Operations Manager, having successfully managed and grown our Personal Health and Wellbeing project for the previous four years. Our approach to reporting and managing safeguarding matters was reviewed and strengthened as we witnessed an unprecedented increase in concerns, evidencing the growing needs and complexities in our community.

My particular thanks once more go to our staff in the Community Team. They continue to demonstrate their commitment to our members, to support them with skill, compassion and resilience. This year we were able to recognise achievements through nominations to Leeds City Council's Quality in Care awards and through long service awards. 55% of our workforce have been with us for five years, or more, which is fantastic.

As a Board we continued to meet online at the beginning of the year, but did start our in-person meetings again from November 2022. We continue to embrace technology and now have hybrid meetings which work for all Trustees and allows us to meet even if we're not all in the same city. Our governance was strengthened by the introduction of two new Sub Committees; HR and Income Generation, and my thanks go to my colleagues for their increased commitment of their time and expertise.

As the threats from COVID abated, thanks largely to our members and staff being eligible for vaccines and boosters, the biggest challenge was the financial pressures faced by our members, volunteers and staff. We took the decision to increase the pay rate to our Support Workers mid-year as well as in April 2022, to recognise the unusual pressures and to make sure our gratitude for their work was realised in practical ways. We were grateful to be successful in our applications to Stay Well this Winter and Household Support Fund which meant we were able to provide additional practical support to our members during the winter months when pressures were most acute. These increasing financial pressures do mean that we are returning a deficit balance this year. Due to our strong financial management we were able to minimise this without compromising on the quality or breadth of our services.

In July we were able to host the Leeds Talent Show at the Leeds Conservatoire. It was a joyful evening of song, dance and comedy and truly showcased the immense talent across the learning disability and autism communities in the city. We also successfully coproduced and delivered the second iteration of the weight management project which broadened out to become the Healthy Lifestyles Project. More detail about all of our projects can be found within the Trustee's report.

**Report of the Trustees
for the Year Ended 31st March 2023**

Finally, my greatest thanks go to our members and their circles of support who have continued to trust us with their support, and for their continued feedback into how we can develop our services to support them for their futures. We don't take this for granted and have plans to make sure that learning disabled and autistic people have greater influence across the decision making in our charity.

I hope you enjoy reading the trustees' report and financial statements and seeing the real progress that has been made. We always welcome any comments or feedback you may like to give on our activities.

With best wishes as we continue to move forward with our services.

Linda Musonza
Vice Chair of the Board of Trustees

Report of the Trustees
for the Year Ended 31st March 2023

OBJECTIVES AND ACTIVITIES

a. Purpose and aims

Our purposes are:

- The relief of persons with learning disabilities and similar conditions and their families, dependents and carers, in particular, and without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs.
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a dependent of, a person with learning disabilities and similar conditions.
- The advancement of education, life skills learning and employment opportunities for people with learning disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

Our Vision is for people with a learning disability, autism or Asperger's to be an equal part of the community, where they are accepted, respected and valued. To support our vision our aim is to; inspire and empower people with learning disabilities to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives.

b. Ensuring our work delivers our aims

For the 12 months from April 2022 we worked to our now established process of a detailed 12 month strategic plan. We measured the success of achieving our objectives through an expanded set of KPIs, reviewed on a monthly basis and reported at every Board meeting. A new 12-month plan, with KPIs which give us greater stretch has been developed, and implemented for the new financial year. The monthly review allows us to monitor our delivery in terms of members, staff, finance and governance. It also helps us ensure our aim, objectives and activities remain focused on our stated purpose. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

c. Activities for achieving objectives

Our main objectives continue to be to identify, maintain and grow a range of innovative, inclusive, person centred services which reflect the aspirations and needs of people with learning disabilities and improve their health, wellbeing, and social inclusion and life skills. The strategies we used to meet these objectives included:

- Continuing to provide a range of services which are reflective of the aspirations and needs of people with learning disabilities and autistic people;
- Holding regular meetings with member, parents/carers, staff, partners and stakeholders, to direct all aspects of the work of the charity;
- Refining our Quality Assurance Framework, our systems and approaches in order to offer a wider range of services to those people with more complex needs.
- Gathering feedback and evidence of impact from our existing projects, staff, members and volunteers to plan the future developments in line with the aspirations and needs expressed;
- Exploring funding options to develop our activities further in line with these needs and aspirations;
- Working in partnership with other agencies to develop joint projects with realistic and tangible service benefits that address new and unmet needs and offer choice.
- Communicating information in a range of appropriate and easily accessible formats to ensure members and other stakeholders can find out about things which might affect them and activities available. This has included our regular newsletters, website updates and social media presence.

**Report of the Trustees
for the Year Ended 31st March 2023**

d. How our activities deliver public benefit

Our main activities and who we are trying to help are described below. All our charitable activities focus on improving the lives of people with learning disabled and autistic people by delivering relevant, aspirational services to further our charitable purposes for the public benefit.

We actively promote the rights of learning disabled people to have the same opportunities as everyone else and be valued in the community and/or workplace. The charity's mission is to inspire and empower people with learning disabilities, autism and Asperger's to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives. To achieve its mission the charity engages with and listens to the views and requests of learning disabled and autistic people and finds innovative and creative ways to meet their needs and wishes.

The charity also works to support national and local strategy for learning disabled and autistic people to ensure that best outcomes are achieved. The local learning disability strategy is "Being Me" since 2018 we have aligned our business plan with the outcomes of this strategy. In 2022/23 we have increased our knowledge of neurodiversity and how we can embrace different ways of working and experience across our organisation. We are committed to improve and continue our learning in this important area.

The range of services link in with key objectives to ensure learning disabled and autistic people should:

- live in a place that makes them feel welcome and safe
- have good support to plan for the future
- have a chance to join in with local activities such as the local pub quiz or going to the local temple
- have a chance to contribute their skills and gifts to the local community and get good support if needed
- use 'ordinary' services such as going to the job centre or local volunteering organization
- have good support to make decisions, even if people around them do not agree with their choice
- have the chance to try new things and be supported to take risks
- have support to build relationships and a social life

Learning disabled and autistic people should also:

- be supported to develop relationships such as with friends, partners, and family members
- be supported to keep these relationships
- be able to choose who supports them in their life. This includes people who are paid and who are not
- get the chance to contribute to their community sharing their skills and gifts
- be supported by staff who understand how people communicate and make choices

The overarching principles of the charity's activities are to promote inclusion, safety and the health and well-being of learning disabled and autistic people and to make sure this runs through their full life course.

Our work is city wide across Leeds, where we support learning disabled and autistic people of all ages and backgrounds, many who face multiple discrimination, social exclusion and marginalization because of their disability, ethnicity and living in areas of high deprivation. Our outreach and community work gives us a strong presence in the city as we deliver our services in community centres, schools, churches and out and about in the city enabling us to break down barriers and promote inclusion and equality.

The main areas of charitable activity are the provisions of a health and wellbeing service, social groups, and outreach work. These activities and the achievements that flow from our work are described below.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Report of the Trustees
for the Year Ended 31st March 2023**

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

Count Me In (CMI)

This year we were able to return to full strength in our face to face delivery. The team maintained their person led approach at all times and ensured that each member received support that was flexible and able to change with the member as they became more confident to re-engage.

We were heartened to see an improvement in recruitment of Support Workers to a level that we hadn't seen since 2019 and this gave us increased capacity to deliver all of our commissioned hours. The financial reassessments undertaken with our members by the Local Authority led to a number of them deciding they could no longer afford our support. This led to our concern for their wellbeing and ability to lead safe, fulfilling lives. We reported these concerns through to statutory partners and third sector leadership in the city. The withdrawal from support also led to a noticeable decrease in our hours and the income for the service.

However, there were many success stories for our members too. We were sad, but proud to say goodbye to two members during the year who no longer needed support as they had achieved their goals and were maintaining independence and control in their lives.

Changing Lives and Personal Health and Wellbeing

It was with great joy that we welcomed members back to meet with their friends and support staff in person during the year. All groups noticed changes within the membership and worked hard to reconnect people and redevelop skills that had been lost during the pandemic. Conversation continued with Leeds City Council regarding funding for the groups and further plans for funding on a spot purchase basis were developed. By the end of the year the groups were back to being close to capacity.

Bear Hunt

One of our Personal Health and Wellbeing Groups, Tuesday Craft took on the challenge of painting a large ceramic bear cub to raise money for the Leeds Hospital charity. Lucas the bear was due to go on his travels as part of the Leeds Bear Trail during Summer 2023 before returning home to the Fire Station where he will roam the grounds safely.

Winter Wellbeing Project

We were fortunate to be successful in receiving funding for the Winter Wellbeing project once more. This year there were the additional pressures from the cost of living and energy crises. To boost the impact of this project we ran it alongside our Changing Lives Service and also the funding received from the **Household Support Fund**. The combination of funding meant we were able to reach learning disabled and autistic people across Leeds, providing a warm space for them to spend time whilst getting advice on how to stay safe and well. We were also able to provide practical support in the form of supermarket vouchers, energy top ups and warm clothing.

Weight Management Project/Healthy Lifestyles Project

Building on the success of our initial weight management knowledge transfer project we were awarded funding that allowed us to extend the project and widen it out to encompass the wider determinants of a health lifestyle. The new project team worked with members to co-produce course content and then evaluate the delivery of the course. The evident need for inclusive information and support guided us to develop further gentle exercise classes funded by the **Mencap Together Fund** and a peer support group, Because We Matter.

Report of the Trustees
for the Year Ended 31st March 2023

ACHIEVEMENT AND PERFORMANCE

Factors relevant to achieve objectives

We plan to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. Pressures continue on local authority budgets, although good progress has been made in the new spot purchase arrangements and additional funding applications have been successful.

Significant amounts of time and staff resources were still needed to steer the organisation through the challenges posed by the legacy of COVID and increasingly the hardships of the massive increases in the costs of living. The Business Continuity Plan was under regular review, supported by rigorous risk assessments, the key decision log, weekly SMT meetings and plans put in place to maintain flexible, quality person centred support for our members throughout the year.

Recognising the global, national and local financial challenges that have arisen during the past few years we have continued to intensify the work to diversify our income streams by;

- Setting up an Income Generation Sub Group. This comprises of staff and trustees.
- Appealing to external Trusts, Foundations and other appropriate grant giving bodies in order to increase restricted and unrestricted funding with some small measure of success;
- Investigating and maximizing other funding streams both national and local;
- Taking part in fundraising events;
- Maximising our internal bidding expertise to help secure new funds;
- Working in partnership with other organizations to secure new funds and develop new services.

FINANCIAL REVIEW

Financial position

Income is £1,095,424 which is a reduction from the previous year mainly due to a reduction in CMI income

Expenditure is £1,110,637 which is a reduction from the previous year mainly due to a reduction in CMI staff costs

There is a deficit of £15,213 for the year. This is due to a number of reasons; the reduction in CMI income, some funding being received in 2021-22 but expenditure taking place in 2022-23, and partly due to the Trustees decision to increase Support Worker salaries twice during the year to counteract the impact of the cost of living increases on our workforce.

Pension arrangements

The Charity contributes to the pension arrangements for all employees. With the sole exception of one employee, company contributions are a fixed percentage of remuneration. Such arrangements are referred to as being a defined contribution pension scheme and the costs to the company are predictable, but the level of pension payable to each employee will vary.

In contrast, one employee benefits from pension contributions made by the charity to a scheme which provides for a level of pension which is linked to the level of remuneration. Consequently, the level of contributions paid by the charity varies but the level of pension payable to that employee will not.

To comply with the disclosure requirements of the Accounting Standards under which the financial statements have been prepared, it is necessary that a liability for future payments to this scheme is included in the balance sheet. The amount concerned as at 31 March 2023 is £993 (2022 £1,557). The calculations made to arrive at these figures are complex and are based on advice from the pension provider which considers the actuarial advice received.

Current accounting standards require considerable amounts of detail to be disclosed and all relevant and required figures are shown in Note 20 to the financial statements. The amount provided will vary in future periods and the timescale over which any such liability will crystallize is not certain at this stage.

Report of the Trustees
for the Year Ended 31st March 2023

FINANCIAL REVIEW

Investment policy and performance

We regularly review the investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

Reserves policy

Full details of the funds held as reserves are set out in the notes to the financial statements. £180,708 of the funds are restricted to certain activities but the remaining £246,165 have no such restrictions.

The organisation maintains reserves to manage financial risk and short-term income volatility. They allow us to sustain our service delivery and ensure that our financial obligations can be met when they fall due. They are also a crucial part of our ability to plan to meet the future needs of our members.

Specifically, People in Action holds reserves for the following reasons:

- **Income Risk** : to protect against a fall in income levels and protect expenditure until income recovers or adjustments can be made;
- **Cessation** : so that liabilities can be discharged if the charity was to cease operating;
- **Working Capital** : to provide working capital for service to be delivered and expenditure covered if necessary before income is received;
- **Opportunities** : funding for new initiatives or ideas e.g. a pilot scheme to prove viability to a potential funder or investment in systems that will increase capacity in the future;
- **Adversity** : to protect the charity against unplanned adverse events e.g. Covid-19, loss of key staff, reputational damage.

As at the 31 March 2023 these requirements have been quantified as below:

	31.3.23
	£
Income Risk	39,259
Cessation	62,241
Working Capital	101,486
Opportunities	10,120
Adversity	9,646
	<hr/>
Total reserves required	222,752
Unrestricted reserves at 31/3/23	246,165
	<hr/>
Unallocated reserves at 31/3/23	23,413
	<hr/> <hr/>

The unallocated reserves are being held in 2023/24 as part of the organisation's prudent approach to ongoing costs and to meet our obligations as a Real Living Wage employer in the coming year.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Report of the Trustees
for the Year Ended 31st March 2023**

FINANCIAL REVIEW

Principal Funding Sources

The principal funding sources are currently by the way of restricted grant income from:

- Leeds City Council's Joint Commissioning Service grant for Personal Health & Wellbeing Development Services;
- Leeds City Council's Joint Commissioning Service grant for Changing Lives Service;

We also generate unrestricted income through our Count Me In service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is constituted under a Memorandum of Association and is a registered charity, number 701434. It is also a company limited by guarantee.

The principal objects of the charity are to provide:

- The relief of persons with learning difficulties and disabilities and similar conditions and their families', defendants and carers, in particular but without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs;
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a defendant of, a person with learning difficulties and disabilities and similar conditions;
- The advancement of education, life skills learning and employment opportunities for people with learning difficulties, disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning difficulties, disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

**Report of the Trustees
for the Year Ended 31st March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees are also the directors of the company and by virtue of their appointment shall become Members of the charity. Under the requirements of the Memorandum and Articles of Association the trustees retire by rotation and shall be those who have been longest in office since their last appointment. A trustee retiring by appointment shall be eligible for reelection.

Under the requirements of the Memorandum and Articles of Association there shall be between four and fifteen trustees. There are currently seven trustees, all of whom give their time voluntarily and receive no benefits from the charity.

The trustees must hold at least four meetings each year and designate one meeting of trustees each year as the 'Annual Trustees' Meeting'

The trustees may at any time co-opt any person (being a member of the company or otherwise) to serve as a trustee. Every trustee after appointment must sign a declaration of willingness to act as a charity trustee for the charity before he or she has any right to vote at any meetings of trustees.

In an effort to maintain a board range of skills and expertise to support the charity, an annual skills audit of the trustees is carried out in order to identify any gaps in skills. Targeted recruitment for trustees then takes place through Voluntary Action Leeds and other networks to which the charity belongs. During this year we were sad to say good bye to two of our fantastic trustees who had brought with them knowledge, skill and passion. We were pleased, however to welcome a new trustee who brings enthusiasm, funding and legal expertise. All Board members take on an additional role to that of trustee; Chair, Vice Chair, Treasurer, Sub Group Member, Safeguarding lead or Income Generation lead.

Policies adopted for the induction and training of Trustees

The charity has a Trustee Induction policy in place, which ensures any new trustees are provide with the following information before appointment:

- The Memorandum and Articles of Association
- The last two sets of financial statements
- The last two sets of minutes from trustee meetings
- Key policies relating to finance and duties of a trustee
- Trustees code of conduct
- The Charity Commissions 'The Essential Trustee' (CC3)
- Future dates of trustee meetings.
- Declaration to act as a charity trustee form
- Conflict of Interest declaration

Trustees are also invited to attend an induction, which takes place virtually at the moment for any new member of staff or volunteer and to visit the different activities that take place across the service.

Further training is provided for trustees to ensure contract compliance and best practice, for example, safeguarding adults and children provided by Leeds City Council and the role and responsibilities of trustees.

**Report of the Trustees
for the Year Ended 31st March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

We currently have seven trustees, who meet at least every eight weeks and are responsible for the financial and strategic direction and the policy of the charity. In person meetings recommenced in November 2022. The trustees are from varied professional backgrounds relevant to the work of the charity. The company secretary also sits on the Board but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Operations and Finance Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Manager has responsibility for the day to day operational management of the charity and the supervision and support of the core staff team. The Finance Manager is responsible for the sound financial management for the charity.

Risk management

The Trustees continue to review their strategy for risk management in accordance with the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities. The major risks have been identified and appropriate action taken to minimize each of the risks. A risk register identifies areas of risk the Trustees need to be aware of and their mitigation within specific timescales and named lead personnel to take any necessary action. The risk register is placed as a standing item on the Board and Senior Management Team meetings to ensure review is ongoing.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Information on fundraising practices

The charity does not actively fundraise from the public, but does accept donations.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02361654 (England and Wales)

Registered Charity number

701434

Registered office

The Old Fire Station
Gipton Approach
Leeds
West Yorkshire
LS9 6NL

Report of the Trustees
for the Year Ended 31st March 2023

Trustees

CP Cavadino (resigned 25/9/23)
S J Dowgill
M A Ellis
V M Kay
Dr J Maston
L Musonza
L Smickersgill

The following trustees hold the office of:

Chair	-	CP Cavadino
Vice Chair	-	L Musonza
Treasurer	-	M A Ellis
Safeguarding Trustee	-	Dr J Maston
Fundraising Lead	-	L Smickersgill

Company Secretary

R Koivunen

Auditors

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

Bankers

Cafbank Ltd
PO Box 289
West Malling
M19 4TA

Yorkshire Bank Plc
94 Albion Street
Leeds
LS1 6AD

Virgin Money Plc
Jubilee House, Gosforth
Newcastle-Upon-Tyne
NE3 4PL

Report of the Trustees
for the Year Ended 31st March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Key Management

Chief Executive	- Rachel Koivunen
Finance Manager	- Karen Pickard
Operations Manager	- Dean Carroll (to June 2022)
	- Danielle Martin (from June 2022)
Registered Manager	- Charles Wooll-Rivers
Human Resources Manager	- Leigh Ann Hays

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of People In Action (Yorkshire) for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

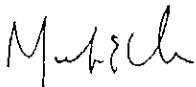
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 24/11/2023 and signed on its behalf by:



.....
M A Ellis - Trustee

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

Opinion

We have audited the financial statements of People In Action (Yorkshire) (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31st March 2023 and of its incoming resources and application of 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

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:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured 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 company'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 a 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; and
- Understanding the design of the company's remuneration policies.

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Jane Atkinson FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Hallifax
West Yorkshire
HX1 2BW



Date: 27 November 2023

PEOPLE IN ACTION (YORKSHIRE)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	746,283	325,482	1,071,765	1,145,046
Charitable activities					
Connections in Action	4	-	-	-	687
Leeds Stars		-	-	-	1,573
Lets Talk Project		-	-	-	545
Investment income	3	2,110	-	2,110	156
Other income	5	2,058	19,491	21,549	7,715
Total		750,451	344,973	1,095,424	1,155,722
EXPENDITURE ON					
Charitable activities					
Back to Activity	6	-	-	-	1,527
Bear Hunt Art		-	156	156	-
Changing Lives		-	107,672	107,672	92,859
Connections in Action		-	-	-	4,699
Count Me In		780,261	-	780,261	831,254
Healthy Lifestyles		-	42,937	42,937	-
Healthy Lifestyles in Action		-	21,187	21,187	-
Household Support Fund		-	5,006	5,006	-
International Day of Disabled People		-	251	251	-
Jubilee		2,448	-	2,448	-
Jubi-Leeds Talent		-	7,755	7,755	-
Leeds Stars		-	-	-	4,393
Leeds Stars - Special Olympics		-	551	551	58
Let's Get Digital		-	-	-	6,132
Lets Talk Project		-	-	-	934
LGBT+ Community		-	210	210	-
PIA Presents		-	-	-	190
Play, Fun & Learn		-	-	-	7,430
Positive Aging in Action		-	789	789	13,731
Project overheads		3,322	-	3,322	8,774
Space Active Virtual Satellite		-	-	-	61
Stay Active		-	-	-	2,156
Stay Well This Winter		-	4,925	4,925	-
Together Fund - Getting Active		-	67	67	-
Wades Outdoor		-	265	265	703
Weight Management		-	11,902	11,902	27,451
Wellbeing		-	105,631	105,631	96,918
Winter Wellbeing		-	780	780	4,102
Governance		11,816	2,706	14,522	13,381
Total		797,847	312,790	1,110,637	1,116,753

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
NET INCOME/(EXPENDITURE)		(47,396)	32,183	(15,213)	38,969
Transfers between funds	19	(71)	71	-	-
Net movement in funds		(47,467)	32,254	(15,213)	38,969
RECONCILIATION OF FUNDS					
Total funds brought forward		293,632	148,454	442,086	403,117
TOTAL FUNDS CARRIED FORWARD		<u>246,165</u>	<u>180,708</u>	<u>426,873</u>	<u>442,086</u>

The notes form part of these financial statements

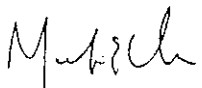
PEOPLE IN ACTION (YORKSHIRE) (REGISTERED NUMBER: 02361654)

Balance Sheet
31st March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	13	5,962	1,633
Investments	14	1	1
		<u>5,963</u>	<u>1,634</u>
CURRENT ASSETS			
Debtors	15	162,799	243,641
Cash at bank and in hand		348,271	293,023
		<u>511,070</u>	<u>536,664</u>
CREDITORS			
Amounts falling due within one year	16	(89,167)	(94,655)
		<u>421,903</u>	<u>442,009</u>
NET CURRENT ASSETS			
		<u>427,866</u>	<u>443,643</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		(993)	(1,557)
NET ASSETS		<u>426,873</u>	<u>442,086</u>
FUNDS	19		
Unrestricted funds		246,166	293,632
Restricted funds		180,707	148,454
TOTAL FUNDS		<u>426,873</u>	<u>442,086</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24/11/2023..... and were signed on its behalf by:


.....
M A Ellis - Trustee

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	59,962	(31,682)
Interest paid		-	(45)
Net cash provided by/(used in) operating activities		<u>59,962</u>	<u>(31,727)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,824)	-
Interest received		2,110	156
Net cash (used in)/provided by investing activities		<u>(4,714)</u>	<u>156</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		293,023	324,594
Cash and cash equivalents at the end of the reporting period		<u>348,271</u>	<u>293,023</u>

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Cash Flow Statement
for the Year Ended 31st March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(15,213)	38,969
Adjustments for:		
Depreciation charges	2,495	2,769
Interest received	(2,110)	(156)
Interest paid	-	45
Movement in defined benefit pension	-	(6,250)
Decrease/(Increase) in debtors	80,842	(53,611)
Decrease in creditors	(6,052)	(13,448)
Net cash provided by/(used in) operations	<u>59,962</u>	<u>(31,682)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	293,023	55,248	348,271
	<u>293,023</u>	<u>55,248</u>	<u>348,271</u>
Total	<u>293,023</u>	<u>55,248</u>	<u>348,271</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

The following specific policies are applied to particular categories of income:

Donations and gifts (including gifts in kind), these amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the charity is recorded under the heading of income from charitable activities.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Cost of raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES - continued

Expenditure

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis. The charity records the apportionment of indirect costs via the charging of management fees to restricted funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- Straight line over 3 years
Computer equipment	- Straight line over 3 years

It is the policy to capitalise individual fixed assets costing in excess of £1,000.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Taxation

The charity is exempt from corporation 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 any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in the normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by FRS 102, the charity accounts for this scheme as if it was a defined contribution scheme. The amount charged to the Statement of financial activities incorporating income and expenditure account represents contributions payable to the scheme in respect of the accounting period.

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	2,847	9,539
Grants	1,068,918	1,135,507
	<u>1,071,765</u>	<u>1,145,046</u>

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

	31/3/23	31/3/22
	£	£
Community Foundation - Stay Well This Winter	5,026	-
Count Me In	743,947	863,424
Golden Giving - Leeds Stars	-	2,520
Jimbo's Fund Community Foundation	-	19,972
Jusaca Charitable Trust	-	2,000
LCC - Adult Weight Management Knowledge Transfer	-	47,378
LCC - Changing Lives	104,489	88,302
LCC - Healthy Lifestyles	92,689	-
LCC - International Day of Disabled People	250	-
LCC - LGBT+ Community Project	634	-
LCC - Personal Health and Wellbeing	105,967	97,628
Leeds Bereavement Forum	120	-
Leeds Community Foundation - Jubi Leeds	6,937	-
Mencap - Let's Get Digital	-	6,438
Mencap - Together Fund Getting Active Project	3,859	-
Volition Leeds - Back to Activity	-	2,000
Volition Leeds - Household Support Fund	5,000	-
Wades Outdoor	-	1,000
Winter Wellbeing	-	4,845
	<u>1,068,918</u>	<u>1,135,507</u>

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	2,110	156
	<u>2,110</u>	<u>156</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31/3/23 £	31/3/22 £
Coronavirus Job Retention Scheme income	-	687
Coronavirus Job Retention Scheme income	-	1,573
Coronavirus Job Retention Scheme income	-	545
	<u>-</u>	<u>2,805</u>

5. OTHER INCOME

	31/3/23 £	31/3/22 £
Other trading activities	<u>21,549</u>	<u>7,715</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Bear Hunt Art	156	-	156
Changing Lives	107,672	-	107,672
Count Me In	780,261	-	780,261
Healthy Lifestyles	42,937	-	42,937
Healthy Lifestyles in Action	21,187	-	21,187
Household Support Fund	5,006	-	5,006
International Day of Disabled People	251	-	251
Jubilee	2,448	-	2,448
Jubi-Leeds Talent	7,755	-	7,755
Leeds Stars - Special Olympics	551	-	551
LGBT+ Community	210	-	210
Positive Aging in Action	789	-	789
Project overheads	3,322	-	3,322
Stay Well This Winter	4,925	-	4,925
Together Fund - Getting Active	67	-	67
Wades Outdoor	265	-	265
Weight Management	11,902	-	11,902
Wellbeing	105,631	-	105,631
Winter Wellbeing	780	-	780
Governance	-	14,522	14,522
	<u>1,096,115</u>	<u>14,522</u>	<u>1,110,637</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	939,770	983,353
Insurance	7,414	6,934
Light and heat	2,814	1,998
Telephone	6,157	8,475
Postage and stationery	1,930	2,155
Advertising and marketing	575	1,369
Sundries	665	2,611
Rent and service charges	39,446	25,606
Repairs and maintenance	1,849	-
Cleaning	780	780
Computer repairs and maintenance	15,439	17,915
Training	9,385	6,497
Subscriptions	581	118
Motor and travel expenses	18,378	15,295
Bad debts	8,022	1,441
General project costs	27,503	14,257
Office costs	1,537	1,652
Fundraising costs	34	47
Recruitment costs	3,216	3,598
Legal and professional fees	7,938	6,184
Bank charges	187	273
Depreciation	2,495	2,769
Interest payable and similar charges	-	45
	<u>1,096,115</u>	<u>1,103,372</u>

8. SUPPORT COSTS

	Governance costs
	£
Governance	<u>14,522</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

8. SUPPORT COSTS - continued

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

	31/3/23	31/3/22
	Governance	Total activities
	£	£
Auditors' remuneration	7,867	7,638
External payroll services	6,655	5,743
	<u>14,522</u>	<u>13,381</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Auditors remuneration - Riley and Co Limited	7,867	7,638
Depreciation - owned assets	2,495	2,769
	<u>2,495</u>	<u>2,769</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

Trustees expenses of £34 (2022: £47) were reclaimed in the year for stationary items relating to work undertaken on fundraising,

11. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	872,343	919,828
Social security costs	47,326	47,376
Other pension costs	20,101	16,149
	<u>939,770</u>	<u>983,353</u>

Staff numbers express as a head count at the year end were: Remote staff 77 and core staff 13.

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

	31/3/23	31/3/22
Remote staff (F.T.E.)	26	32
Core office staff (F.T.E.)	12	11
	<u>38</u>	<u>43</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

11. STAFF COSTS - continued

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

The key management of the charity have been identified as the chief executive, finance manager, operations manager, registered manager and human resources officer.

The remuneration, including employer national insurance and employer pension costs of those staff members is £169,541(2022: £191,583).

(NB: F.T.E. = Full time equivalents)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	871,488	273,558	1,145,046
Charitable activities			
Connections in Action	-	687	687
Leeds Stars	-	1,573	1,573
Lets Talk Project	-	545	545
Investment income	152	4	156
Other income	941	6,774	7,715
Total	872,581	283,141	1,155,722
EXPENDITURE ON			
Charitable activities			
Back to Activity	-	1,527	1,527
Changing Lives	-	92,859	92,859
Connections in Action	-	4,699	4,699
Count Me In	831,254	-	831,254
Leeds Stars	-	4,393	4,393
Leeds Stars - Special Olympics	-	58	58
Let's Get Digital	-	6,132	6,132
Lets Talk Project	-	934	934
PIA Presents	-	190	190
Play, Fun & Learn	-	7,430	7,430
Positive Aging in Action	-	13,731	13,731
Project overheads	8,774	-	8,774
Space Active Virtual Satellite	-	61	61
Stay Active	-	2,156	2,156
Wades Outdoor	-	703	703
Weight Management	-	27,451	27,451
Wellbeing	-	96,918	96,918
Winter Wellbeing	-	4,102	4,102
Governance	10,626	2,755	13,381
Total	850,654	266,099	1,116,753

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	21,927	17,042	38,969
Transfers between funds	(3)	3	-
Net movement in funds	21,924	17,045	38,969
RECONCILIATION OF FUNDS			
Total funds brought forward	271,707	131,410	403,117
TOTAL FUNDS CARRIED FORWARD	<u>293,631</u>	<u>148,455</u>	<u>442,086</u>

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2022	2,942	485	26,188	29,615
Additions	-	-	6,824	6,824
Disposals	-	-	(18,403)	(18,403)
At 31st March 2023	<u>2,942</u>	<u>485</u>	<u>14,609</u>	<u>18,036</u>
DEPRECIATION				
At 1st April 2022	2,942	485	24,555	27,982
Charge for year	-	-	2,495	2,495
Eliminated on disposal	-	-	(18,403)	(18,403)
At 31st March 2023	<u>2,942</u>	<u>485</u>	<u>8,647</u>	<u>12,074</u>
NET BOOK VALUE				
At 31st March 2023	<u>-</u>	<u>-</u>	<u>5,962</u>	<u>5,962</u>
At 31st March 2022	<u>-</u>	<u>-</u>	<u>1,633</u>	<u>1,633</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st April 2022 and 31st March 2023	1
NET BOOK VALUE	
At 31st March 2023	1
At 31st March 2022	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

PIA Enterprises CIC

Registered office: Within the UK.

Nature of business: Community Interest Company

Class of share:	%
Ordinary	holding 100

	31.3.23 £	31.3.22 £
<u>Summary of trading results</u>		
Turnover	-	-
Total Expenditure	-	(172)
Taxation	-	-
Distribution to parent charity	-	-
Other income	-	172
	<u>-</u>	<u>-</u>
Loss for the financial year	-	-
	<u>-</u>	<u>-</u>
<u>Summary of assets and liabilities</u>		
Assets	305	305
Liabilities	(144)	(144)
	<u>161</u>	<u>161</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	151,440	230,064
Prepayments	9,182	10,831
Accrued Income	2,177	2,746
	<u>162,799</u>	<u>243,641</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	5,962	6,016
Social security and other taxes	13,051	12,161
Pension control	969	1,127
Accruals	14,158	12,993
Wages and holiday pay accrual	55,027	62,358
	<u>89,167</u>	<u>94,655</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	14,510	10,800
Between one and five years	39,774	43,200
In more than five years	-	3,995
	<u>54,284</u>	<u>57,995</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	5,962	-	5,962	1,633
Investments	1	-	1	1
Current assets	328,627	182,443	511,070	536,664
Current liabilities	(87,431)	(1,736)	(89,167)	(94,655)
Pension liability	(993)	-	(993)	(1,557)
	<u>246,166</u>	<u>180,707</u>	<u>426,873</u>	<u>442,086</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	293,632	(47,395)	(71)	246,166
Restricted funds				
100 % Digital	410	-	-	410
Back to Activity	472	-	-	472
Children in Need	8,338	-	-	8,338
Dying Matters Community Project	-	120	-	120
Healthy Lifestyles in Action Project	-	(1,453)	-	(1,453)
Healthy Lifestyles Project	-	29,350	-	29,350
Household Support Fund Project	-	(6)	6	-
International Day of Disabled People Project	-	(1)	1	-
Jubi-Leeds Talent	-	58	-	58
Leeds City Council - Changing Lives	14,821	11,076	-	25,897
Leeds City Council - Personal Health and Wellbeing	85,917	3,125	-	89,042
Leeds Stars	4,148	-	-	4,148
Leeds Stars - Sport Academy	64	-	-	64
Leeds Stars - Special Olympics	4,728	(525)	-	4,203
Let's Get Digital	282	-	-	282
LGBT+ Community Project	-	424	-	424
The National Lottery Community Fund - Connections in Action (ID: 20128499)	(27)	-	27	-
The National Lottery Community Fund - Let's Talk	(283)	-	-	(283)
Positive Aging in Action	5,974	(789)	-	5,185
Space 2 - Covid Impact	1,757	-	-	1,757
Stay Active	1,208	-	-	1,208
Stay Well This Winter Project	-	101	-	101
Together Fund Getting Active Project	-	3,792	-	3,792
Wades Outdoor	297	(265)	-	32
Weight Management	19,605	(12,045)	-	7,560
Winter Wellbeing	743	(780)	37	-
	<u>148,454</u>	<u>32,182</u>	<u>71</u>	<u>180,707</u>
TOTAL FUNDS	<u>442,086</u>	<u>(15,213)</u>	<u>-</u>	<u>426,873</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	750,451	(797,846)	(47,395)
Restricted funds			
Bear Hunt Art Project	156	(156)	-
Dying Matters Community Project	120	-	120
Healthy Lifestyles in Action Project	20,000	(21,453)	(1,453)
Healthy Lifestyles Project	72,789	(43,439)	29,350
Household Support Fund Project	5,000	(5,006)	(6)
International Day of Disabled People Project	250	(251)	(1)
Jubi-Leeds Talent	7,837	(7,779)	58
Leeds City Council - Changing Lives	119,214	(108,138)	11,076
Leeds City Council - Personal Health and Wellbeing	110,063	(106,938)	3,125
Leeds Stars - Special Olympics	26	(551)	(525)
LGBT+ Community Project	634	(210)	424
Positive Aging in Action	-	(789)	(789)
Stay Well This Winter Project	5,026	(4,925)	101
Together Fund Getting Active Project	3,859	(67)	3,792
Wades Outdoor	-	(265)	(265)
Weight Management	(1)	(12,044)	(12,045)
Winter Wellbeing	-	(780)	(780)
	<u>344,973</u>	<u>(312,791)</u>	<u>32,182</u>
TOTAL FUNDS	<u>1,095,424</u>	<u>(1,110,637)</u>	<u>(15,213)</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	271,707	21,928	(3)	293,632
Restricted funds				
100 % Digital	410	-	-	410
Back to Activity	-	472	-	472
Children in Need	15,768	(7,430)	-	8,338
Leeds City Council - Changing Lives	16,440	(1,619)	-	14,821
Leeds City Council - Personal Health and Wellbeing	83,363	2,554	-	85,917
Leeds Stars	1,483	2,665	-	4,148
Leeds Stars - Sport Academy	64	-	-	64
Leeds Stars - Special Olympics	4,421	307	-	4,728
Let's Get Digital	-	282	-	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	3,985	(4,012)	-	(27)
The National Lottery Community Fund - Let's Talk	106	(389)	-	(283)
PIA Presents	187	(190)	3	-
Positive Aging in Action	-	5,974	-	5,974
Space 2 - Covid Impact	1,818	(61)	-	1,757
Stay Active	3,365	(2,157)	-	1,208
Wades Outdoor	-	297	-	297
Weight Management	-	19,605	-	19,605
Winter Wellbeing	-	743	-	743
	<u>131,410</u>	<u>17,041</u>	<u>3</u>	<u>148,454</u>
TOTAL FUNDS	<u>403,117</u>	<u>38,969</u>	<u>-</u>	<u>442,086</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	872,581	(850,653)	21,928
Restricted funds			
Back to Activity	2,000	(1,528)	472
Children in Need	-	(7,430)	(7,430)
Leeds City Council - Changing Lives	92,177	(93,796)	(1,619)
Leeds City Council - Personal Health and Wellbeing	100,676	(98,122)	2,554
Leeds Stars	7,058	(4,393)	2,665
Leeds Stars - Special Olympics	365	(58)	307
Let's Get Digital	6,438	(6,156)	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	687	(4,699)	(4,012)
The National Lottery Community Fund - Let's Talk	545	(934)	(389)
PIA Presents	-	(190)	(190)
Positive Aging in Action	19,973	(13,999)	5,974
Space 2 - Covid Impact	-	(61)	(61)
Stay Active	(1)	(2,156)	(2,157)
Wades Outdoor	1,000	(703)	297
Weight Management	47,378	(27,773)	19,605
Winter Wellbeing	4,845	(4,102)	743
	<u>283,141</u>	<u>(266,100)</u>	<u>17,041</u>
TOTAL FUNDS	<u>1,155,722</u>	<u>(1,116,753)</u>	<u>38,969</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	271,707	(25,467)	(74)	246,166
Restricted funds				
100 % Digital	410	-	-	410
Back to Activity	-	472	-	472
Children in Need	15,768	(7,430)	-	8,338
Dying Matters Community Project	-	120	-	120
Healthy Lifestyles in Action Project	-	(1,453)	-	(1,453)
Healthy Lifestyles Project	-	29,350	-	29,350
Household Support Fund Project	-	(6)	6	-
International Day of Disabled People Project	-	(1)	1	-
Jubi-Leeds Talent	-	58	-	58
Leeds City Council - Changing Lives	16,440	9,457	-	25,897
Leeds City Council - Personal Health and Wellbeing	83,363	5,679	-	89,042
Leeds Stars	1,483	2,665	-	4,148
Leeds Stars - Sport Academy	64	-	-	64
Leeds Stars - Special Olympics	4,421	(218)	-	4,203
Let's Get Digital	-	282	-	282
LGBT+ Community Project	-	424	-	424
The National Lottery Community Fund - Connections in Action (ID: 20128499)	3,985	(4,012)	27	-
The National Lottery Community Fund - Let's Talk	106	(389)	-	(283)
PIA Presents	187	(190)	3	-
Positive Aging in Action	-	5,185	-	5,185
Space 2 - Covid Impact	1,818	(61)	-	1,757
Stay Active	3,365	(2,157)	-	1,208
Stay Well This Winter Project	-	101	-	101
Together Fund Getting Active Project	-	3,792	-	3,792
Wades Outdoor	-	32	-	32
Weight Management	-	7,560	-	7,560
Winter Wellbeing	-	(37)	37	-
	<u>131,410</u>	<u>49,223</u>	<u>74</u>	<u>180,707</u>
TOTAL FUNDS	<u>403,117</u>	<u>23,756</u>	<u>-</u>	<u>426,873</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,623,032	(1,648,499)	(25,467)
Restricted funds			
Back to Activity	2,000	(1,528)	472
Bear Hunt Art Project	156	(156)	-
Children in Need	-	(7,430)	(7,430)
Dying Matters Community Project	120	-	120
Healthy Lifestyles in Action Project	20,000	(21,453)	(1,453)
Healthy Lifestyles Project	72,789	(43,439)	29,350
Household Support Fund Project	5,000	(5,006)	(6)
International Day of Disabled People Project	250	(251)	(1)
Jubi-Leeds Talent	7,837	(7,779)	58
Leeds City Council - Changing Lives	211,391	(201,934)	9,457
Leeds City Council - Personal Health and Wellbeing	210,739	(205,060)	5,679
Leeds Stars	7,058	(4,393)	2,665
Leeds Stars - Special Olympics	391	(609)	(218)
Let's Get Digital	6,438	(6,156)	282
LGBT+ Community Project	634	(210)	424
The National Lottery Community Fund - Connections in Action (ID: 20128499)	687	(4,699)	(4,012)
The National Lottery Community Fund - Let's Talk	545	(934)	(389)
PIA Presents	-	(190)	(190)
Positive Aging in Action	19,973	(14,788)	5,185
Space 2 - Covid Impact	-	(61)	(61)
Stay Active	(1)	(2,156)	(2,157)
Stay Well This Winter Project	5,026	(4,925)	101
Together Fund Getting Active Project	3,859	(67)	3,792
Wades Outdoor	1,000	(968)	32
Weight Management	47,377	(39,817)	7,560
Winter Wellbeing	4,845	(4,882)	(37)
	<u>628,114</u>	<u>(578,891)</u>	<u>49,223</u>
TOTAL FUNDS	<u>2,251,146</u>	<u>(2,227,390)</u>	<u>23,756</u>

100% Digital

The 100% Digital project provides members, volunteers and staff the opportunity to improve their digital skills and be more confident online. The project was launched during covid-19 lockdown period, and enabled our staff team to give out devices and show them how to use them to connect with friends using video platforms. Later in the year, we also ran a new Digi-Drop in service which ran Fridays 1pm-3pm at the Fire Station.

19. MOVEMENT IN FUNDS - continued

Back to Activity Project

Funding which allowed us to use flexible approaches to re-engaging our members who were trepidatious to return to in person support and groups. Providing virtual support and tailored in person support to increase confidence and wellbeing in our membership.

Children In Need - Play, Fun and Learn

Our children's and young people's provision, Play Fun Learn and Teens Engage and Meet (TEAM) is funded by Children in Need. The three year contract has been running since January 2018, contract amount being:

January 2020 - December 2020	£39,463
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The Play, Fun, Learn scheme provides opportunities for 8 to 12 year olds to play, have fun and learn through a variety of child led activities. The sessions take place on Saturdays and Sundays for 40 weeks per year, offering 4 hour short breaks for the young people and their families.

The Teens Engage and Meet (TEAM) group provides opportunities for 13 -18 year olds to meet and have fun, learn life skills that will support them in to their transition to adulthood and take part in a range of sports and arts activities.

The children and young people enjoy socialising with their peers, exploring their environment, developing their independence and personal social skills and being part of the community.

The groups were facilitated by 9 members of staff, trained to work with children and young people with special educational needs and further supported by 4 volunteers.

Dying Matters Community Project

A short-term project to support members affected by bereavement.

Healthy Lifestyles in Action Project

The project was the final stage of the knowledge transfer project to develop an inclusive weight management programme.

Healthy Lifestyles Project

The project was the second stage of the weight management project delivered in the previous year. This project encompassed wellbeing and wider determinants of health. Members coproduced content for a healthy lifestyles course.

Household Support Fund Project

This project supported the members of our community most impacted by the increasing costs of living. Practical support and vouchers were offered.

International Day of Disabled People Project

A one-day event to highlight the talent within our community, and to support the message that not all disabilities are visible.

Jubi-Leeds Talent Project

19. MOVEMENT IN FUNDS - continued

As part of the celebrations for the Queen's platinum jubilee, we put on a Variety Performance, showcasing the best performing talent from within our membership and sector. Having spent the last 2 years without performing opportunities, or live entertainment, we thought the event in June 2022 was a chance to put on an epic show, to create a euphoric celebration, not only of Her Majesty's 70 years, but to acknowledge the performing talent that exists within the learning disabled and autistic communities. The event was a showcase of the individuals' performing, but also a rare chance for a diverse audience to celebrate that diversity and the overcoming of adversity in a joyful setting.

Leeds City Council - Changing Lives

Leeds City Council fund the Changing Lives Activity Clubs Service for adults with learning disabilities.

The Changing Lives Service provides 8 evening activity clubs that run across the city each week. The service aims to provide greater leisure opportunities for people with learning disabilities by promoting personal choice and independence and encouraging their full participation, integration and involvement in club and community. The service users are fully involved in running the clubs, decision making and planning of future activities. The clubs provide an opportunity for service users to develop friendships and relationships and take part in a variety of activities such as dance, music and theatre workshops, sports, cooking, arts and crafts and games.

Leeds City Council - Personal Health and Wellbeing

People in Action are contracted by Leeds City Council to deliver a Personal Health and Wellbeing Development Service for adults with learning disabilities.

The service provides a range of innovative, inclusive, person centred learning courses and social activities which reflect the needs of the people it supports. The activities are wide ranging and include the provision of opportunities for leisure, learning, employment, health, wellbeing and the development of life skills. The range of activities runs from practical courses in cooking skills to social groups that meet in the community to enjoy leisure time together.

Some of the courses are accredited by the National Open College Network (NOCN) enabling service users to gain a certificate and apply their skills in other areas, such as volunteering and work placements

Leeds Stars

The Leeds Stars project provides an all year round, all ability, sports program of both a recreational and competitive nature across Leeds for athletes with learning disabilities with pathways to the Special Olympics and regional and national competitions.

The project is coordinated by a dedicated Sports Development worker and supported by volunteer sports coaches and staff who are committed to creating physical and social benefits for people with learning disabilities and their families.

Leeds Stars - Sports Academy

The Leeds Stars Sports Academy project aims to improve the health, wellbeing and fitness of people with learning disabilities across Leeds by providing structured, high quality organised coached sporting sessions in a number of sports. These sports include: Football, Athletics, Boccia and Swimming. These sports have been chosen as they all have a specific pathway to local, regional, national and international sporting competition delivered in partnership with the Special Olympics GB.

Let's Get Digital Project

19. MOVEMENT IN FUNDS - continued

Following on from our successful Connections in Action and 100% Digital Projects, we worked with partners to upskill more members with digital skills. We delivered sessions to an employment group, to help them use digital skills when looking for employment. We also showed members how to use the features on tablets and phones to connect with friends or help them with day-to-day tasks.

LGBT+ Community Project

A short project to explore the needs in greater detail of learning disabled and autistic adults who also identify as part of the LGBTQ+ community.

The National Lottery Community Fund - Connections in Action (ID: 20128499)

This project was part of our response to COVID and concerns that our members may become isolated due to the changes in our delivery. There were three parts to the project:

- Funding to provide technology for members to access a virtual offer (loan scheme for tablets etc)
- A virtual offer providing activities to address the 5 ways to wellbeing (To Connect, To Be Active, To Take Notice, To keep learning and To Give)
- Help for people plan to move towards a 'New Normal' by providing members with the information they need in a way that was fully accessible for example how to stay safe, how to keep to social distance guidelines, and hand hygiene.

The National Lottery Community Fund - Let's Talk

This pilot project provided access to peer support groups to enable men and women with learning disabilities the opportunities to talk about mental health issues. Peer support groups met weekly to offer insight, companionship and practical and emotional advice.

Positive Aging in Action

A project based within our Changing Lives Service. The project workers identified members in the groups who were aged 50+ and co-produced with them activities specific to their needs and ambitions. Information was collected to better understand how our members are ageing and what ageing well might look like for them considering physical health changes, isolation and mental health.

Space 2 - COVID Impact Project

Another part of our response to COVID this project was focused on members living in the Gipton and Harehills parts of the city. Additional support was provided to find out how COVID had impacted on these members and what their hopes for the future were. We were part of a wider partnership project that was looking at the impact on residents in the area.

Stay Active

Funded by Yorkshire Sport Foundation we ran four virtual sessions per week from April through to December 2020, which equated to 148 sessions being delivered in total. Sessions consisted of exercise to music, chair-based exercises, dance movements and strength-based exercises, and provided companionship and motivation to keep mobile.

Stay Well This Winter Project

A project which ran between November and March and focussed on proactive and inclusive ways to stay well and warm over the winter months.

Together Fund Getting Active Project

Regular gentle exercise to promote accessible physical wellness within a social space

Wades Outdoor Project

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

19. MOVEMENT IN FUNDS - continued

Funding from Wades Charity enabled us to provide free winter clothing and equipment for members to use to encourage them to get out and about in the green spaces of Leeds. We also used some of the funding to provide hot drinks to members as an incentive and winter warmer. Our assessments showed that many of our members did not have appropriate clothing and equipment for the cold weather. We also wanted to be able to encourage people to meet with the Winter Wellbeing worker to have an assessment and receive some information and advice.

Weight Management Project

A partnership project, working alongside One You Leeds to deliver weight management programmes for people with learning disabilities; bringing our experience, knowledge and skills of working with people with a learning disability and their experience of delivering weight management programmes. We took a knowledge transfer approach with the learning gained being used to support the adaptation and sustainability of the existing weight management programmes which run across the city.

Winter Wellbeing Project

We ran the Winter Wellbeing project across the colder months, from November 2021 to March 2022. The Project employed a Winter Wellbeing Co-ordinator who contacted each of our members to see what their additional needs were around the winter months, and how People in Action could meet those needs. The Co-ordinator ran a weekly drop-in session for members to attend, where they could come along for an informal chat about winter wellbeing over a hot drink, and receive their free warm clothing.

20. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a defined contribution scheme. Employer contributions amounting to £19,731 (2022: £16,149) were payable during the year. Within creditors at 31 March 2023 an amount of £969 (2021: £1,127) was due to the pension scheme made up of employee and employer contributions.

The company also participates in a multi-employer scheme managed by The Pension Trust for one employee. This scheme provides benefits to some 950 non-associated participating employers and is a defined benefit scheme in the UK. It is not possible to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 31 January 2025: £3,312,000 per annum (payable monthly).

Unless a concession has been agreed with the Trustee of the Pension Scheme the term to 31 January 2025 applies.

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 30 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present values of provision

	31/3/22	31/3/22	31/3/21
	£	£	£
Present value of provision	993	1,557	7,807

Reconciliation of opening and closing provisions

	2023	2022
	£	£
Provision at start of period	1,557	7,807
Unwinding of the discount factor (interest expense)	30	45
Deficit contribution paid	(567)	(1,976)
Re-measurement - impact of any change in assumptions	(27)	(36)
Re-measurement - amendments to contribution schedule	-	(4,283)
Provision at end of period	993	1,557

Income and expenditure impact

	2023	2022
	£	£
Interest expense	30	45
Re-measurement : Impact of any change in assumptions	(27)	(36)
Re-measurement : Amendments to contribution schedule	-	(4,283)

Assumptions

	31/3/23	31/3/22	31/3/21
	per annum	per annum	% per annum
Rate of discount	5.52	2.35	0.66

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

PEOPLE IN ACTION (YORKSHIRE)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,847	9,539
Grants	1,068,918	1,135,507
	<u>1,071,765</u>	<u>1,145,046</u>
Investment income		
Deposit account interest	2,110	156
Charitable activities		
Coronavirus Job Retention Scheme income	-	2,805
Other income		
Other trading activities	21,549	7,715
	<u>1,095,424</u>	<u>1,155,722</u>
Total Incoming resources		
EXPENDITURE		
Charitable activities		
Wages	872,343	919,828
Social security	47,326	47,376
Pensions	20,101	16,149
Insurance	7,414	6,934
Light and heat	2,814	1,998
Telephone	6,157	8,475
Postage and stationery	1,930	2,155
Advertising and marketing	575	1,369
Sundries	665	2,611
Rent and service charges	39,446	25,606
Repairs and maintenance	1,849	-
Cleaning	780	780
Computer repairs and maintenance	15,439	17,915
Training	9,385	6,497
Subscriptions	581	118
Motor and travel expenses	18,378	15,295
Bad debts	8,022	1,441
General project costs	27,503	14,257
Office costs	1,537	1,652
Fundraising costs	34	47
Recruitment costs	3,216	3,598
Carried forward	1,085,495	1,094,101

This page does not form part of the statutory financial statements

PEOPLE IN ACTION (YORKSHIRE)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
Charitable activities		
Brought forward	1,085,495	1,094,101
Legal and professional fees	7,938	6,184
Bank charges	187	273
Depreciation of tangible fixed assets	2,495	2,769
Bank interest	-	45
	<u>1,096,115</u>	<u>1,103,372</u>
Support costs		
Governance costs		
Auditors' remuneration	7,867	7,638
External payroll services	6,655	5,743
	<u>14,522</u>	<u>13,381</u>
Total resources expended	<u>1,110,637</u>	<u>1,116,753</u>
Net (expenditure)/income	<u>(15,213)</u>	<u>38,969</u>

This page does not form part of the statutory financial statements

PEOPLE IN ACTION (YORKSHIRE)

England & Wales - Charity number 701434

Accounts

REGISTERED COMPANY NUMBER: 02361654 (England and Wales)
REGISTERED CHARITY NUMBER: 701434

**Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2022
for
PEOPLE IN ACTION (YORKSHIRE)**

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

PEOPLE IN ACTION (YORKSHIRE)

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for the Year Ended 31st March 2022**

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**Report of the Trustees
for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. 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).

Welcome to the annual report and financial statements of People in Action (Yorkshire) for the year ended 31 March 2022. The report marks the end of another turbulent twelve months which has challenged our charity (its members, trustees, staff, volunteers and supporters) but has also witnessed courage and creativity within our community of people with learning disabilities and autistic people across Leeds.

The twelve months from April 2021 challenged our established ways of working and delivery, sometimes on a weekly basis. Groups moved between in person and virtual meet ups determined by the rates of COVID, government restrictions and individual circumstances and confidence. Our 1:1 support continued in person for members who requested it at all times recognising the crucial role CMI plays in their lives.

Our Senior Management Team continued to meet weekly with the express purpose of interpreting and digesting national and local COVID data guidance to communicate safe ways of working across the organisation. Their proactive approach meant that we were able to manage risk in an agile way, protecting members and staff whilst always looking for engaging ways to deliver our vital support.

Our particular thanks must go to our staff in the Community Team. They truly demonstrated their commitment throughout the year, particularly early on when COVID rates were high and vaccines were in the early stages of the roll out. Their care and support to our members meant that we were able to deliver our services through the toughest of times.

As a Board we embraced and refined the new ways of working and continued to meet online throughout the year. Our rigorous oversight of the organisation continued through a combination of virtual meetings of the Board and Sub Groups and reports and we welcomed Victoria as our newest Trustee in February 2022.

As in the previous year, COVID threw up many challenges for us all but also new opportunities. We worked collaboratively with other tenants at the Old Fire Station to understand how the pandemic had impacted on local residents and crucially, what was needed locally for the future. We hosted a second virtual Leeds Talent Show and successfully bid to deliver a knowledge transfer project to better understand how people with learning disabilities and autistic people access (or don't) local weight management services. More detail about all of our projects can be found within the Trustee's report.

The Trustees recognise the resilience demonstrated through the achievements and thank all staff and volunteers who work with us for their determination and bravery this year. I would particularly like to thank all the members who are involved with the activities of People in Action (Yorkshire) for trusting us to guide them through the turbulence and for their continued feedback into how we can develop our services to support them for their futures. We recognise the ongoing toll the pandemic has had in terms of physical and mental health and on relationships. Our future services and projects will seek to make sure the voices of people with learning disabilities are heard and included as we recover as a society and that we support them to continue to have valued lives, purpose and fun.

I hope you enjoy reading the trustees' report and financial statements and seeing the real progress that has been made. We always welcome any comments or feedback you may like to give on our activities.

With best wishes as we continue to move forward with our services.

Clare Cavadino
Chair of the Board of Trustees

Report of the Trustees
for the Year Ended 31st March 2022

OBJECTIVES AND ACTIVITIES

a. Purpose and aims

Our purposes are:

- The relief of persons with learning disabilities and similar conditions and their families, dependants and carers, in particular, and without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs.
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a dependant of, a person with learning disabilities and similar conditions.
- The advancement of education, life skills learning and employment opportunities for people with learning disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

Our Vision is for people with a learning disability, autism or Aspergers to be an equal part of the community, where they are accepted, respected and valued. To support our vision our aim is to; inspire and empower people with learning disabilities to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives.

b. Ensuring our work delivers our aims

For the 12 months from April 2021 we worked to a reviewed 12-month business plan to allow for the agility required to meet the ongoing challenges and uncertainty brought by COVID. We measured the success of achieving our objectives through an expanded set of KPIs, reviewed on a monthly basis and reported at every Board meeting. A new 12-month plan, with a wider range of KPIs has been developed for the new financial year. The monthly review allows us to monitor our delivery in terms of members, staff, finance and governance. It also helps us ensure our aim, objectives and activities remain focused on our stated purpose. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

c. Activities for achieving objectives

Our main objectives continue to be to identify, maintain and grow a range of innovative, inclusive, person centred services which reflect the aspirations and needs of people with learning disabilities and improve their health, wellbeing, and social inclusion and life skills. The strategies we used to meet these objectives included:

- Continuing to provide a range of services which are reflective of the aspirations and needs of people with learning disabilities and autistic people;
 - Holding regular meetings with member, parents/carers, staff, partners and stakeholders, to direct all aspects of the work of the charity;
 - Refining our Quality Assurance Framework, our systems and approaches to be ready to register with the Care Quality Commission in order to offer a wider range of services to those people with more complex needs.
 - Gathering feedback and evidence of impact from our existing projects, staff, members and volunteers to plan the future developments in line with the aspirations and needs expressed;
 - Exploring funding options to develop our activities further in line with these needs and aspirations;
 - Working in partnership with other agencies to develop joint projects with realistic and tangible service benefits that address new and unmet needs and offer choice.
-

Report of the Trustees
for the Year Ended 31st March 2022

- Communicating information in a range of appropriate and easily accessible formats to ensure members and other stakeholders can find out about things which might affect them and activities available. This has included our regular newsletters, website updates and social media presence.

d. How our activities deliver public benefit

Our main activities and who we are trying to help are described below. All our charitable activities focus on improving the lives of people with learning disabilities, autistic people and those with Aspergers by delivering relevant, aspirational services to further our charitable purposes for the public benefit.

We actively promote the rights of people with learning disabilities to have the same opportunities as everyone else and be valued in the community and/or workplace. The charity's mission is to inspire and empower people with learning disabilities, autism and Aspergers to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives. To achieve its mission the charity engages with and listens to the views and requests of people with learning disabilities and finds innovative and creative ways to meet their needs and wishes.

The charity also works to support national and local strategy for people with learning disabilities, autism and Aspergers to ensure that best outcomes for people with learning disabilities are achieved. The local learning disability strategy is "Being Me" since 2018 we have aligned our business plan with the outcomes of this strategy. In 2021/22 we have also integrated the Leeds Health and Wellbeing Strategy 2016-21 and the Five ways to Wellbeing into our strategic planning.

The range of services link in with key objectives to ensure people with a learning disability should:

- live in a place that makes them feel welcome and safe
- have good support to plan for the future
- have a chance to join in with local activities such as the local pub quiz or going to the local temple
- have a chance to contribute their skills and gifts to the local community and get good support if needed
- use 'ordinary' services such as going to the job centre or local volunteering organization
- have good support to make decisions, even if people around them do not agree with their choice
- have the chance to try new things and be supported to take risks
- have support to build relationships and a social life

People with learning disabilities should:

- be supported to develop relationships such as with friends, partners, and family members
- be supported to keep these relationships
- be able to choose who supports them in their life. This includes people who are paid and who are not
- get the chance to contribute to their community sharing their skills and gifts
- be supported by staff who understand how people communicate and make choices

The overarching principles of the charity's activities are to promote inclusion, safety and the health and well-being of people with learning disabilities, autism and Aspergers and to make sure this runs through childhood, the transition into adulthood and throughout adulthood including older age.

Our work is city wide across Leeds, where we support people with learning disabilities of all ages and backgrounds, many who face multiple discrimination, social exclusion and marginalization because of their disability, ethnicity and living in areas of high deprivation. Our outreach and community work gives us a strong presence in the city as we deliver our services in community centres, schools, churches and out and about in the city enabling us to break down barriers and promote inclusion and equality. In 2021 we formed our Equality, Diversity and Inclusion Group with members of the community and office teams as well as Board representation. We also embedded EDI KPI's into our strategic plans.

**Report of the Trustees
for the Year Ended 31st March 2022**

The main areas of charitable activity are the provisions of a health and wellbeing service, social groups, and outreach work. These activities and the achievements that flow from our work are described below.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

Count Me In (CMI)

As we became more adept at managing the balance between keeping 'business as usual' for our members and ensuring both our members and our staff were kept safe from the risk of infection we were able to offer more and more in person support throughout the year. The team maintained their person led approach at all times and ensured that each member received support that was flexible and able to change with the member as they became more confident to reengage.

In common with the recruitment issues facing social care nationally, the CMI team struggled with retention of support workers moving on to new sectors and recruiting enough new team members to give us the capacity to deliver all of our commissioned hours. Led by our Registered Manager, Charlie, the team worked tirelessly to find innovative ways to recruit and match staff with members to maintain choice and independence.

Changing Lives and Personal Health and Wellbeing

For long periods throughout the year the groups had to work with the highest degree of change and uncertainty. As the risks of infection were higher in group settings we had to manage the risks to members and staff particularly carefully. Our Project Managers demonstrated great resolve. In April both our Changing Lives Service (CLS) and Personal Health and Wellbeing (PHWB) groups moved to virtual provision, or if not, appropriate weekly telephone calls were provided to members to ensure we were able to keep in contact with them during lockdown. During this time group staff ran "virtual pub quizzes", sent out activity packs, ran dance activities and a whole range of other online engaging activities.

Back to Activity Project

As we moved through the year and different stages of lockdowns we used flexible approaches to re-engage our members who were trepidatious to return to in person support and groups. We provided both virtual support and tailored in person support to increase confidence and wellbeing in our membership and ensure that individuals were able to return to our community in a manner and pace that suited them and their circumstances. One of the most positive legacies of our virtual ways of working has been the ongoing meet ups of the Sign Together group run by our CLS Project Manager, Sherieda. The group has gelled to form a strong friendship group that has learned sign language from each other and provided invaluable per support throughout the year.

**Report of the Trustees
for the Year Ended 31st March 2022**

Positive Aging in Action

Working alongside our Changing Lives Service, the project workers identified members in the groups who were aged 50+ and co-produced with them activities specific to their needs and ambitions. Information was collected to better understand how our members are ageing and what ageing well might look like for them considering physical health changes, isolation and mental health. The project needed to take very flexible approaches to engagement due to Covid and the increased vulnerabilities of the prospective project members. Covid has hastened the ageing process for many of our members and exacerbated physical health conditions, mental health such as depression through isolation and in some cases the early signs of dementia. This is an area of need that we would like to explore further in the future.

Weight Management Project

A really successful partnership approach, this was our first experience of delivering work to directly meet the Public Health agenda. Working alongside One You Leeds to deliver weight management programmes for people with learning disabilities; bringing our experience, knowledge and skills of working with people with a learning disability and their experience of delivering weight management programmes. We took a knowledge transfer approach with the learning gained being used to support the adaptation and sustainability of the existing weight management programmes which run across the city. The work of the Engagement Officer, Lesley, was acknowledged to be crucial in making the project a success with members successfully completing the whole course and achieving their weight loss and wider wellbeing goals.

Winter Wellbeing Project

We ran the Winter Wellbeing project across the colder months, from November 2021 to March 2022. Winter always raises additional concerns about the wellbeing of our more vulnerable members, but this year was a particular concern with the combination of Covid, increased isolation and the beginning of higher food and energy prices. The Project employed Helen as the Winter Wellbeing Co-ordinator, who contacted each of our members to see what their additional needs were around the winter months, and how People in Action could meet those needs. The Co-ordinator ran a weekly drop-in session for members to attend, where they could come along for an informal chat about winter wellbeing over a hot drink, and receive their free warm clothing.

Let's Get Digital Project

Following on from our successful Connections in Action project to improve access to digital services we ran a new group which provided advice and guidance so members could work phones, laptops and iPad. We also showed members how to use google or chat with friends on WhatsApp to increase ways of keeping in touch and engaged with others.

Wades Outdoor Project

Funding from Wades Charity enabled us to provide free winter clothing and equipment for members to use to encourage them to get out and about in the green spaces of Leeds. We also used some of the funding to provide hot drinks to members as an incentive and winter warmer. Our assessments showed that many of our members did not have appropriate clothing and equipment for the cold weather. We also wanted to be able to encourage people to meet with the Winter Wellbeing worker to have an assessment and receive some information and advice.

Leeds Stars and Stay Active

All our sports clubs and Special Olympic competitions at People in Action remained closed throughout the year. However, the successful virtual Stay Active sessions continued to support our member's ambitions to remain physically active.

Report of the Trustees
for the Year Ended 31st March 2022

ACHIEVEMENT AND PERFORMANCE

Factors relevant to achieve objectives

We plan to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. The funding cut that we were expecting to our Changing Lives and Health and Wellbeing grants came into being from October 2021. New spot purchase arrangements are in place and developing for Personal Health and Wellbeing. The process has not shown to be successful for the Changing Lives Service groups and other funding streams and models are being explored for the project. We continue to receive referrals for our 1:1 support to our Count Me In service even as funding at a local level changes.

Significant amounts of time and staff resources were still needed to steer the organisation through the challenges posed by Covid. The Business Continuity Plan was under regular review, supported by rigorous Covid secure risk assessments, key decision log, weekly SMT meetings and plans put in place to maintain flexible, quality person centred support for our members through the different phases of the pandemic.

Recognising the global, national and local financial challenges that have arisen from COVID-19 and Brexit we have also successfully intensified the work to diversify our income streams by;

- Appealing to external Trusts, Foundations and other appropriate grant giving bodies in order to increase restricted and unrestricted funding;
- Investigating and maximizing other funding streams both national and local;
- Taking part in fundraising events;
- Maximising our internal bidding expertise to help secure new funds;
- Working in partnership with other organizations to secure new funds and develop new services.

Investment policy and performance

We regularly review the investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

FINANCIAL REVIEW

Financial position

The results for the year to 31 March 2022 are set out on page 18 and 19 in the Statement of Financial Activities with comparative data for the previous accounting year.

Income of £1,155,722 decreased by 5.5% from the previous year primarily due to a reduction in Count Me In income from Leeds City Council and the ending of the National Lottery Connections in Action funding.

Expenditure showed 6.4% decrease to £1,116,753, largely due to a reduction in staff costs.

Because of this we returned a surplus of £38,969. Our Reserves Policy was reviewed during the year and our reserves position was discussed by both the Finance Sub Group and full Board to ensure robust plans are in place to manage the reserves appropriately.

Balance sheet

The assets and liabilities of the charity at 31 March 2022 are set out in the balance sheet on page 20.

**Report of the Trustees
for the Year Ended 31st March 2022**

FINANCIAL REVIEW

Principal funding sources

The principal funding sources are currently by the way of restricted grant income from:

- Leeds City Council's Joint Commissioning Service grant for Personal Health & Wellbeing Development Services;
- Leeds City Council's Joint Commissioning Service grant for Changing Lives Service;

We also generate unrestricted income through our Count Me In service.

Pension arrangements

The Charity contributes to the pension arrangements for all employees. With the sole exception of one employee, company contributions are a fixed percentage of remuneration. Such arrangements are referred to as being a defined contribution pension scheme and the costs to the company are predictable, but the level of pension payable to each employee will vary.

In contrast, one employee benefits from pension contributions made by the charity to a scheme which provides for a level of pension which is linked to the level of remuneration. Consequently, the level of contributions paid by the charity varies but the level of pension payable to that employee will not.

To comply with the disclosure requirements of the Accounting Standards under which the financial statements have been prepared, it is necessary that a liability for future payments to this scheme is included in the balance sheet. The amount concerned as at 31 March 2022 is £1,557 (2021 £7,807). The calculations made to arrive at these figures are complex and are based on advice from the pension provider which considers the actuarial advice received.

Current accounting standards require considerable amounts of detail to be disclosed and all relevant and required figures are shown in Note 20 to the financial statements. The amount provided will vary in future periods and the timescale over which any such liability will crystallize is not certain at this stage.

Investment policy and performance

We regularly review the investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

Report of the Trustees
for the Year Ended 31st March 2022

FINANCIAL REVIEW

Reserves policy

Full details of the funds held as reserves are set out in the notes to the financial statements. £148,641 of the funds are restricted to certain activities but the remaining £293,445 have no such restrictions.

The organisation maintains reserves to manage financial risk and short-term income volatility. They allow us to sustain our service delivery and ensure that our financial obligations can be met when they fall due. They are also a crucial part of our ability to plan to meet the future needs of our members.

Specifically, People in Action holds reserves for the following reasons:

- **Income Risk** : to protect against a fall in income levels and protect expenditure until income recovers or adjustments can be made;
- **Cessation** : so that liabilities can be discharged if the charity was to cease operating;
- **Working Capital** : to provide working capital for service to be delivered and expenditure covered if necessary before income is received;
- **Opportunities** : funding for new initiatives or ideas e.g. a pilot scheme to prove viability to a potential funder or investment in systems that will increase capacity in the future;
- **Adversity** : to protect the charity against unplanned adverse events e.g. Covid-19, loss of key staff, reputational damage.

As at the 31 March 2022 these requirements have been quantified as below:

	31.3.22
	£
Income Risk	39,259
Cessation	62,241
Working Capital	101,486
Opportunities	10,120
Adversity	9,646
	<hr/>
Total reserves required	222,752
Unrestricted reserves at 31/3/22	293,632
	<hr/>
Unallocated reserves at 31/3/22	70,880
	<hr/> <hr/>

The unallocated reserves are being held in 2022/23 as part of the organisation's prudent approach to the ongoing Covid costs and to meet our obligations as a Real Living Wage employer in the coming year.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Report of the Trustees
for the Year Ended 31st March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is constituted under a Memorandum of Association and is a registered charity, number 701434. It is also a company limited by guarantee.

The principal objects of the charity are to provide:

- The relief of persons with learning difficulties and disabilities and similar conditions and their families', defendants and carers, in particular but without limitation, by the provision of advice, Information and service for such persons calculated to alleviate their needs;
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a defendant of, a person with learning difficulties and disabilities and similar conditions;
- The advancement of education, life skills learning and employment opportunities for people with learning difficulties, disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning difficulties, disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

**Report of the Trustees
for the Year Ended 31st March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees are also the directors of the company and by virtue of their appointment shall become Members of the charity. Under the requirements of the Memorandum and Articles of Association the trustees retire by rotation and shall be those who have been longest in office since their last appointment. A trustee retiring by appointment shall be eligible for reelection.

Under the requirements of the Memorandum and Articles of Association there shall be between four and fifteen trustees. There are currently seven trustees, all of whom give their time voluntarily and receive no benefits from the charity.

The trustees must hold at least four meetings each year and designate one meeting of trustees each year as the 'Annual Trustees Meeting'

The trustees may at any time co-opt any person (being a member of the company or otherwise) to serve as a trustee. Every trustee after appointment must sign a declaration of willingness to act as a charity trustee for the charity before he or she has any right to vote at any meetings of trustees.

In an effort to maintain a broad range of skills and expertise to support the charity, an annual skills audit of the trustees is carried out in order to identify any gaps in skills. Targeted recruitment for trustees then takes place through Voluntary Action Leeds and other networks to which the charity belongs. During this year we were sad to say good bye to two of our fantastic trustees who had brought with them knowledge, skill and passion. We were pleased, however to welcome a new trustee who brings enthusiasm and a wealth of knowledge about services in Leeds and operational best practice.

All Board members take on an additional role to that of trustee; Chair, Vice Chair, Treasurer, Sub Group Member, Safeguarding lead or Fundraising lead. To help spread these responsibilities and continue to bring a range of viewpoints to our governance new trustees will be recruited next year.

Policies adopted for the induction and training of Trustees

The charity has a Trustee Induction policy in place, which ensures any new trustees are provide with the following information before appointment:

- The Memorandum and Articles of Association
- The last two sets of financial statements
- The last two sets of minutes from trustee meetings
- Key policies relating to finance and duties of a trustee
- Trustees code of conduct
- The Charity Commissions 'The Essential Trustee' (CC3)
- Future dates of trustee meetings.
- Declaration to act as a charity trustee form
- Conflict of Interest declaration

Trustees are also invited to attend an induction, which takes place virtually at the moment for any new member of staff or volunteer and to visit the different activities that take place across the service.

Further training is provided for trustees to ensure contract compliance and best practice, for example, safeguarding adults and children provided by Leeds City Council and the role and responsibilities of trustees.

**Report of the Trustees
for the Year Ended 31st March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

We currently have seven trustees, who meet at least every eight weeks and are responsible for the financial and strategic direction and the policy of the charity. Due to the COVID-19 pandemic these meetings have been held via video conferencing and will be for the foreseeable future. The trustees are from varied professional backgrounds relevant to the work of the charity. The company secretary also sits on the Board but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Operations and Finance Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance Indicators are met. The Operations Manager has responsibility for the day to day operational management of the charity and the supervision and support of the core staff team. The Finance Manager is responsible for the sound financial management for the charity.

Risk management

The Trustees continue to review their strategy for risk management in accordance with the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities. The major risks have been identified and appropriate action taken to minimize each of the risks. A risk register identifies areas of risk the Trustees need to be aware of and their mitigation within specific timescales and named lead personnel to take any necessary action. The risk register is placed as a standing item on the Board and Senior Management Team meetings to ensure review is ongoing.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Information on fundraising practices

The charity does not actively fundraise from the public, but does accept donations.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02361654 (England and Wales)

Registered Charity number

701434

Registered office

The Old Fire Station
Gipton Approach
Leeds
West Yorkshire
LS9 6NL

**Report of the Trustees
for the Year Ended 31st March 2022**

Trustees

C P Cavadino (Chair)
S J Dowgill
M A Ellis (Treasurer)
V M Kay (appointed 28/3/22)
Dr J Maston (Safeguarding Trustee)
L Musonza (Vice Chair)
L Smickersgill (Fundraising Lead)

Company Secretary

R Koivunen

Auditors

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

Bankers

Cafbank Ltd
PO Box 289
West Malling
M19 4TA

Yorkshire Bank Plc
94 Albion Street
Leeds
LS1 6AD

Virgin Money Plc
Jubilee House, Gosforth
Newcastle-Upon-Tyne
NE3 4PL

Key Management

Chief Executive	- Rachel Koivunen
Finance Manager	- Karen Pickard
Operations Manager	- Dean Carroll
Registered Manager	- Charles Wooll-Rivers
Human Resources Manager	- Leigh Ann Hays

Report of the Trustees
for the Year Ended 31st March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of People In Action (Yorkshire) for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28/11/2022 and signed on its behalf by:

C. Cavadino
C P Cavadino - Trustee

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

Opinion

We have audited the financial statements of People In Action (Yorkshire) (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31st March 2022 and of its incoming resources and application of 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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.

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:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured 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 company'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 a 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; and
- Understanding the design of the company's remuneration policies.

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Jane Atkinson FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date:15 December 2022.....

PEOPLE IN ACTION (YORKSHIRE)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	871,488	273,558	1,145,046	1,216,171
Charitable activities					
Connections in Action		-	687	687	1,687
Leeds Stars		-	1,573	1,573	549
Lets Talk Project		-	545	545	298
PIA Presents		-	-	-	500
Project overheads		-	-	-	1,818
Investment income	3	152	4	156	517
Other income	5	941	6,774	7,715	908
Total		<u>872,581</u>	<u>283,141</u>	<u>1,155,722</u>	<u>1,222,448</u>
EXPENDITURE ON					
Charitable activities					
Back to Activity	6	-	1,527	1,527	-
Changing Lives		-	92,859	92,859	97,776
Connections in Action		-	4,699	4,699	50,110
Count Me In		831,254	-	831,254	887,566
Leeds Stars		-	4,393	4,393	7,297
Leeds Stars - Special Olympics		-	58	58	35
Leeds Stars - Sports Academy		-	-	-	2,199
Let's Get Digital		-	6,132	6,132	-
Lets Talk Project		-	934	934	4,790
PIA Presents		-	190	190	1,990
Play, Fun & Learn		-	7,430	7,430	34,195
Positive Aging in Action		-	13,731	13,731	-
Project overheads		8,774	-	8,774	2,636
Space Active Virtual Satellite		-	61	61	-
Stay Active		-	2,156	2,156	2,439
Wades Outdoor		-	703	703	-
Weight Management		-	27,451	27,451	-
Wellbeing		-	96,918	96,918	89,744
Winter Wellbeing		-	4,102	4,102	-
Governance		10,626	2,755	13,381	12,581
Total		<u>850,654</u>	<u>266,099</u>	<u>1,116,753</u>	<u>1,193,358</u>
NET INCOME					
Transfers between funds	19	21,927 (3)	17,042 3	38,969 -	29,090 -

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Net movement in funds		21,924	17,045	38,969	29,090
RECONCILIATION OF FUNDS					
Total funds brought forward		271,707	131,410	403,117	374,027
TOTAL FUNDS CARRIED FORWARD		<u>293,631</u>	<u>148,455</u>	<u>442,086</u>	<u>403,117</u>

The notes form part of these financial statements

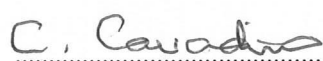
PEOPLE IN ACTION (YORKSHIRE) (REGISTERED NUMBER: 02361654)

Balance Sheet
31st March 2022

	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Tangible assets	13	1,633	4,402
Investments	14	1	1
		<u>1,634</u>	<u>4,403</u>
CURRENT ASSETS			
Debtors	15	243,641	190,030
Cash at bank and in hand		293,023	324,594
		<u>536,664</u>	<u>514,624</u>
CREDITORS			
Amounts falling due within one year	16	(94,655)	(108,103)
		<u>442,009</u>	<u>406,521</u>
NET CURRENT ASSETS			
		<u>442,009</u>	<u>406,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		443,643	410,924
PENSION LIABILITY	20	(1,557)	(7,807)
		<u>442,086</u>	<u>403,117</u>
NET ASSETS			
		<u>442,086</u>	<u>403,117</u>
FUNDS	19		
Unrestricted funds		293,632	271,707
Restricted funds		148,454	131,410
		<u>442,086</u>	<u>403,117</u>
TOTAL FUNDS		<u>442,086</u>	<u>403,117</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28/11/2022 and were signed on its behalf by:


C P Cavadino - Trustee

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Cash Flow Statement
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	(31,682)	72,236
Interest paid		(45)	(208)
		<hr/>	<hr/>
Net cash (used in)/provided by operating activities		(31,727)	72,028
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(375)
Interest received		156	517
		<hr/>	<hr/>
Net cash provided by investing activities		156	142
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period			
		(31,571)	72,170
Cash and cash equivalents at the beginning of the reporting period			
		324,594	252,424
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period			
		293,023	324,594
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Cash Flow Statement
for the Year Ended 31st March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31/3/22	31/3/21	
	£	£	
Net income for the reporting period (as per the Statement of Financial Activities)	38,969	29,090	
Adjustments for:			
Depreciation charges	2,769	3,710	
Interest received	(156)	(517)	
Interest paid	45	208	
Movement in defined benefit pension	(6,250)	(1,443)	
(Increase)/decrease in debtors	(53,611)	23,751	
(Decrease)/increase in creditors	(13,448)	17,437	
Net cash (used in)/provided by operations	<u>(31,682)</u>	<u>72,236</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/4/21	Cash flow	At 31/3/22
	£	£	£
Net cash			
Cash at bank and in hand	324,594	(31,571)	293,023
	<u>324,594</u>	<u>(31,571)</u>	<u>293,023</u>
Total	<u>324,594</u>	<u>(31,571)</u>	<u>293,023</u>

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

The following specific policies are applied to particular categories of income:

Donations and gifts (including gifts in kind), these amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the charity is recorded under the heading of income from charitable activities.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Cost of raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES - continued

Expenditure

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis. The charity records the apportionment of indirect costs via the charging of management fees to restricted funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	Straight line over 3 years
Computer equipment	-	Straight line over 3 years

It is the policy to capitalise individual fixed assets costing in excess of £1,000.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Taxation

The charity is exempt from corporation 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 any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in the normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by FRS 102, the charity accounts for this scheme as if it was a defined contribution scheme. The amount charged to the Statement of financial activities incorporating income and expenditure account represents contributions payable to the scheme in respect of the accounting period.

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations	9,539	6,071
Grants	1,135,507	1,210,100
	<u>1,145,046</u>	<u>1,216,171</u>

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

	31/3/22	31/3/21
	£	£
Children in Need - Play, Fun, Learn	-	28,847
Count Me In	863,424	928,725
Golden Giving - Leeds Stars	2,520	330
Jimbo's Fund Community Foundation	19,972	-
Jusaca Charitable Trust	2,000	-
LCC - Adult Weight Management Knowledge Transfer	47,378	-
LCC - Changing Lives	88,302	92,686
LCC - Personal Health and Wellbeing	97,628	99,700
Mencap - Let's Get Digital	6,438	-
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	52,408
Volition Leeds - Back to Activity	2,000	-
Wades Outdoor	1,000	-
Winter Wellbeing	4,845	-
Yorkshire Sport Foundation - Leeds Stars	-	1,600
Yorkshire Sport Foundation - Stay Active Virtual Satellite Project	-	5,804
	<u>1,135,507</u>	<u>1,210,100</u>

3. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	156	517
	<u>156</u>	<u>517</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

4. INCOME FROM CHARITABLE ACTIVITIES

Activity	31/3/22 £	31/3/21 £	
Coronavirus Job Retention Scheme income	Connections in Action	687	1,687
Coronavirus Job Retention Scheme income	Leeds Stars	1,573	549
Coronavirus Job Retention Scheme income	Lets Talk Project	545	298
Coronavirus Job Retention Scheme income	PIA Presents	-	500
Covid Prevention income	Project overheads	-	1,818
		<u>2,805</u>	<u>4,852</u>

5. OTHER INCOME

	31/3/22 £	31/3/21 £
Other trading activities	<u>7,715</u>	<u>908</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Back to Activity	1,527	-	1,527
Changing Lives	92,859	-	92,859
Connections in Action	4,699	-	4,699
Count Me In	831,254	-	831,254
Leeds Stars	4,393	-	4,393
Leeds Stars - Special Olympics	58	-	58
Let's Get Digital	6,132	-	6,132
Lets Talk Project	934	-	934
PIA Presents	190	-	190
Play, Fun & Learn	7,430	-	7,430
Positive Aging in Action	13,731	-	13,731
Project overheads	8,774	-	8,774
Space Active Virtual Satellite	61	-	61
Stay Active	2,156	-	2,156
Wades Outdoor	703	-	703
Weight Management	27,451	-	27,451
Wellbeing	96,918	-	96,918
Winter Wellbeing	4,102	-	4,102
Governance	-	13,381	13,381
	<u>1,103,372</u>	<u>13,381</u>	<u>1,116,753</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Staff costs	983,353	1,066,823
Insurance	6,934	6,255
Light and heat	1,998	1,400
Telephone	8,475	8,390
Postage and stationery	2,155	6,423
Advertising	1,369	1,340
Sundries	2,611	3,610
Rent and service charges	25,606	13,511
Cleaning	780	446
Computer repairs and maintenance	17,915	23,432
Training	6,497	8,269
Subscriptions	118	90
Motor and travel expenses	15,295	7,583
Bad debts	1,441	12,750
General project costs	14,257	7,619
Office costs	1,652	1,755
Fundraising costs	47	259
Recruitment costs	3,598	3,096
Legal and professional fees	6,184	3,688
Bank charges	273	120
Depreciation	2,769	3,710
Interest payable and similar charges	45	208
	<u>1,103,372</u>	<u>1,180,777</u>

8. SUPPORT COSTS

	31/3/22	31/3/21
	£	£
Governance	<u>13,381</u>	<u>12,581</u>

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

	31/3/22	31/3/21
	£	£
Auditors' remuneration	7,638	7,416
External payroll services	<u>5,743</u>	<u>5,165</u>
	<u>13,381</u>	<u>12,581</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Auditors' remuneration - Riley and Co Limited	7,638	7,416
Depreciation - owned assets	<u>2,769</u>	<u>3,710</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

Trustees expenses of £47 were reclaimed in the year for stationary items relating to work undertaken on fundraising,

11. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	919,828	994,041
Social security costs	47,376	51,219
Other pension costs	<u>16,149</u>	<u>21,563</u>
	<u>983,353</u>	<u>1,066,823</u>

Staff numbers express as a head count at the year end were: Remote staff 80 and core staff 13.

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

11. STAFF COSTS - continued

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

	31/3/22	31/3/21
Remote staff (F.T.E.)	32	34
Core office staff (F.T.E.)	11	11
	<u>43</u>	<u>45</u>

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

The key management of the charity have been identified as the chief executive, finance manager, operations manager, registered manager and human resources officer.

The remuneration, including employer national insurance and employer pension costs of those staff members is £191,583 (2021: £182,431).

(NB: F.T.E. = Full time equivalents)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	928,725	287,446	1,216,171
Charitable activities			
Connections in Action	-	1,687	1,687
Leeds Stars	-	549	549
Lets Talk Project	-	298	298
PIA Presents	-	500	500
Project overheads	-	1,818	1,818
Investment income	507	10	517
Other income	419	489	908
Total	<u>929,651</u>	<u>292,797</u>	<u>1,222,448</u>
EXPENDITURE ON			
Charitable activities			
Changing Lives	-	97,776	97,776
Connections in Action	-	50,110	50,110
Count Me In	887,566	-	887,566
Leeds Stars	-	7,297	7,297
Leeds Stars - Special Olympics	-	35	35
Leeds Stars - Sports Academy	-	2,199	2,199
Lets Talk Project	-	4,790	4,790

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
PIA Presents	-	1,990	1,990
Play, Fun & Learn	-	34,195	34,195
Project overheads	2,636	-	2,636
Stay Active	-	2,439	2,439
Wellbeing	-	89,744	89,744
Governance	12,581	-	12,581
Total	902,783	290,575	1,193,358
NET INCOME	26,868	2,222	29,090
RECONCILIATION OF FUNDS			
Total funds brought forward	244,839	129,188	374,027
TOTAL FUNDS CARRIED FORWARD	271,707	131,410	403,117

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2021 and 31st March 2022	2,942	485	26,188	29,615
DEPRECIATION				
At 1st April 2021	2,787	485	21,941	25,213
Charge for year	155	-	2,614	2,769
At 31st March 2022	2,942	485	24,555	27,982
NET BOOK VALUE				
At 31st March 2022	-	-	1,633	1,633
At 31st March 2021	155	-	4,247	4,402

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st April 2021 and 31st March 2022	1
NET BOOK VALUE	
At 31st March 2022	1
At 31st March 2021	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

PIA Enterprises CIC

Registered office: Within the UK.

Nature of business: Community Interest Company

Class of share:	%
Ordinary	holding 100

	31.3.22 £	31.3.21 £
<u>Summary of trading results</u>		
Turnover	-	-
Total Expenditure	(172)	(157)
Taxation	-	-
Distribution to parent charity	-	-
Other income	172	2,836
	<u> </u>	<u> </u>
Loss for the financial year	-	2,679
	<u> </u>	<u> </u>
<u>Summary of assets and liabilities</u>		
Assets	305	305
Liabilities	(144)	(144)
	<u> </u>	<u> </u>
	161	161
	<u> </u>	<u> </u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	230,064	180,041
Prepayments	10,831	9,662
Accrued Income	2,746	327
	<u>243,641</u>	<u>190,030</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	6,016	1,482
Social security and other taxes	12,161	15,092
Pension control	1,127	991
Unallocated cash receipts	-	2,818
Accruals	12,993	11,531
Wages and holiday pay accrual	62,358	76,189
	<u>94,655</u>	<u>108,103</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21
	£	£
Within one year	10,800	13,219
Between one and five years	43,200	45,216
In more than five years	3,995	14,795
	<u>57,995</u>	<u>73,230</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Fixed assets	1,633	-	1,633	4,402
Investments	1	-	1	1
Current assets	387,900	148,764	536,664	514,624
Current liabilities	(94,345)	(310)	(94,655)	(108,103)
Pension liability	(1,557)	-	(1,557)	(7,807)
	<u>293,632</u>	<u>148,454</u>	<u>442,086</u>	<u>403,117</u>

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	271,707	21,928	(3)	293,632
Restricted funds				
100% Digital	410	-	-	410
Back to Activity	-	472	-	472
Children in Need	15,768	(7,430)	-	8,338
Leeds City Council - Changing Lives	16,440	(1,619)	-	14,821
Leeds City Council - Personal Health and Wellbeing	83,363	2,554	-	85,917
Leeds Stars	1,483	2,665	-	4,148
Leeds Stars - Sport Academy	64	-	-	64
Leeds Stars - Special Olympics	4,421	307	-	4,728
Let's Get Digital	-	282	-	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	3,985	(4,012)	-	(27)
The National Lottery Community Fund - Let's Talk	106	(389)	-	(283)
PIA Presents	187	(190)	3	-
Positive Aging in Action	-	5,974	-	5,974
Space 2 - Covid Impact	1,818	(61)	-	1,757
Stay Active	3,365	(2,157)	-	1,208
Wades Outdoor	-	297	-	297
Weight Management	-	19,605	-	19,605
Winter Wellbeing	-	743	-	743
	<u>131,410</u>	<u>17,041</u>	<u>3</u>	<u>148,454</u>
TOTAL FUNDS	<u>403,117</u>	<u>38,969</u>	<u>-</u>	<u>442,086</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	872,581	(850,653)	21,928
Restricted funds			
Back to Activity	2,000	(1,528)	472
Children in Need	-	(7,430)	(7,430)
Leeds City Council - Changing Lives	92,177	(93,796)	(1,619)
Leeds City Council - Personal Health and Wellbeing	100,676	(98,122)	2,554
Leeds Stars	7,058	(4,393)	2,665
Leeds Stars - Special Olympics	365	(58)	307
Let's Get Digital	6,438	(6,156)	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	687	(4,699)	(4,012)
The National Lottery Community Fund - Let's Talk	545	(934)	(389)
PIA Presents	-	(190)	(190)
Positive Aging in Action	19,973	(13,999)	5,974
Space 2 - Covid Impact	-	(61)	(61)
Stay Active	(1)	(2,156)	(2,157)
Wades Outdoor	1,000	(703)	297
Weight Management	47,378	(27,773)	19,605
Winter Wellbeing	4,845	(4,102)	743
	<u>283,141</u>	<u>(266,100)</u>	<u>17,041</u>
TOTAL FUNDS	<u><u>1,155,722</u></u>	<u><u>(1,116,753)</u></u>	<u><u>38,969</u></u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	244,839	26,868	271,707
Restricted funds			
100% Digital	410	-	410
Children in Need	21,116	(5,348)	15,768
Leeds City Council - Changing Lives	18,860	(2,420)	16,440
Leeds City Council - Personal Health and Wellbeing	73,278	10,085	83,363
Leeds Stars	6,280	(4,797)	1,483
Leeds Stars - Sport Academy	1,863	(1,799)	64
Leeds Stars - Special Olympics	1,206	3,215	4,421
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	3,985	3,985
The National Lottery Community Fund - Let's Talk	4,598	(4,492)	106
PIA Presents	1,577	(1,390)	187
Space 2 - Covid Impact	-	1,818	1,818
Stay Active	-	3,365	3,365
	<u>129,188</u>	<u>2,222</u>	<u>131,410</u>
TOTAL FUNDS	<u>374,027</u>	<u>29,090</u>	<u>403,117</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	929,651	(902,783)	26,868
Restricted funds			
Children in Need	28,847	(34,195)	(5,348)
Leeds City Council - Changing Lives	95,356	(97,776)	(2,420)
Leeds City Council - Personal Health and Wellbeing	99,829	(89,744)	10,085
Leeds Stars	2,500	(7,297)	(4,797)
Leeds Stars - Sport Academy	400	(2,199)	(1,799)
Leeds Stars - Special Olympics	3,250	(35)	3,215
The National Lottery Community Fund - Connections in Action (ID: 20128499)	54,095	(50,110)	3,985
The National Lottery Community Fund - Let's Talk	298	(4,790)	(4,492)
PIA Presents	600	(1,990)	(1,390)
Space 2 - Covid Impact	1,818	-	1,818
Stay Active	5,804	(2,439)	3,365
	<u>292,797</u>	<u>(290,575)</u>	<u>2,222</u>
TOTAL FUNDS	<u><u>1,222,448</u></u>	<u><u>(1,193,358)</u></u>	<u><u>29,090</u></u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	244,839	48,796	(3)	293,632
Restricted funds				
100% Digital	410	-	-	410
Back to Activity	-	472	-	472
Children in Need	21,116	(12,778)	-	8,338
Leeds City Council - Changing Lives	18,860	(4,039)	-	14,821
Leeds City Council - Personal Health and Wellbeing	73,278	12,639	-	85,917
Leeds Stars	6,280	(2,132)	-	4,148
Leeds Stars - Sport Academy	1,863	(1,799)	-	64
Leeds Stars - Special Olympics	1,206	3,522	-	4,728
Let's Get Digital	-	282	-	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	(27)	-	(27)
The National Lottery Community Fund - Let's Talk	4,598	(4,881)	-	(283)
PIA Presents	1,577	(1,580)	3	-
Positive Aging in Action	-	5,974	-	5,974
Space 2 - Covid Impact	-	1,757	-	1,757
Stay Active	-	1,208	-	1,208
Wades Outdoor	-	297	-	297
Weight Management	-	19,605	-	19,605
Winter Wellbeing	-	743	-	743
	<u>129,188</u>	<u>19,263</u>	<u>3</u>	<u>148,454</u>
TOTAL FUNDS	<u>374,027</u>	<u>68,059</u>	<u>-</u>	<u>442,086</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,802,232	(1,753,436)	48,796
Restricted funds			
Back to Activity	2,000	(1,528)	472
Children in Need	28,847	(41,625)	(12,778)
Leeds City Council - Changing Lives	187,533	(191,572)	(4,039)
Leeds City Council - Personal Health and Wellbeing	200,505	(187,866)	12,639
Leeds Stars	9,558	(11,690)	(2,132)
Leeds Stars - Sport Academy	400	(2,199)	(1,799)
Leeds Stars - Special Olympics	3,615	(93)	3,522
Let's Get Digital	6,438	(6,156)	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	54,782	(54,809)	(27)
The National Lottery Community Fund - Let's Talk	843	(5,724)	(4,881)
PIA Presents	600	(2,180)	(1,580)
Positive Aging in Action	19,973	(13,999)	5,974
Space 2 - Covid Impact	1,818	(61)	1,757
Stay Active	5,803	(4,595)	1,208
Wades Outdoor	1,000	(703)	297
Weight Management	47,378	(27,773)	19,605
Winter Wellbeing	4,845	(4,102)	743
	<u>575,938</u>	<u>(556,675)</u>	<u>19,263</u>
TOTAL FUNDS	<u><u>2,378,170</u></u>	<u><u>(2,310,111)</u></u>	<u><u>68,059</u></u>

100% Digital

The 100% Digital project provides members, volunteers and staff the opportunity to improve their digital skills and be more confident online. The project was launched during covid-19 lockdown period, and enabled our staff team to give out devices and show them how to use them to connect with friends using video platforms. Later in the year, we also ran a new Digi-Drop in service which ran Fridays 1pm-3pm at the Fire Station.

Back to Activity Project

Funding which allowed us to use flexible approaches to re-engaging our members who were trepidatious to return to in person support and groups. Providing virtual support and tailored in person support to increase confidence and wellbeing in our membership.

Children In Need - Play, Fun and Learn

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

Our children's and young people's provision, Play Fun Learn and Teens Engage and Meet (TEAM) is funded by Children in Need. The three year contract has been running since January 2018, contract amount being:

January 2020 - December 2020	£39,463
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The Play, Fun, Learn scheme provides opportunities for 8 to 12 year olds to play, have fun and learn through a variety of child led activities. The sessions take place on Saturdays and Sundays for 40 weeks per year, offering 4 hour short breaks for the young people and their families.

The Teens Engage and Meet (TEAM) group provides opportunities for 13 -18 year olds to meet and have fun, learn life skills that will support them in to their transition to adulthood and take part in a range of sports and arts activities.

The children and young people enjoy socialising with their peers, exploring their environment, developing their independence and personal social skills and being part of the community.

The groups were facilitated by 9 members of staff, trained to work with children and young people with special educational needs and further supported by 4 volunteers.

Jubilee Project

Funding to provide multiple opportunities for the organisation to come together to celebrate the Platinum Jubilee of Her Majesty Queen Elizabeth in her Jubilee year.

Jubi-Leeds Talent Project

As part of the celebrations for the Queen's platinum jubilee, we put on a Variety Performance, showcasing the best performing talent from within our membership and sector. Having spent the last 2 years without performing opportunities, or live entertainment, we thought the event in June 2022 was a chance to put on an epic show, to create a euphoric celebration, not only of Her Majesty's 70 years, but to acknowledge the performing talent that exists within the learning disabled and autistic communities. The event was a showcase of the individuals' performing, but also a rare chance for a diverse audience to celebrate that diversity and the overcoming of adversity in a joyful setting.

Leeds City Council - Changing Lives

Leeds City Council fund the Changing Lives Activity Clubs Service for adults with learning disabilities.

The Changing Lives Service provides 8 evening activity clubs that run across the city each week. 'The service aims to provide greater leisure opportunities for people with learning disabilities by promoting personal choice and independence and encouraging their full participation, integration and involvement in club and community. The service users are fully involved in running the clubs, decision making and planning of future activities. The clubs provide an opportunity for service users to develop friendships and relationships and take part in a variety of activities such as dance, music and theatre workshops, sports, cooking, arts and crafts and games.

Leeds City Council - Personal Health and Wellbeing

People in Action are contracted by Leeds City Council to deliver a Personal Health and Wellbeing Development Service for adults with learning disabilities.

The service provides a range of innovative, inclusive, person centred learning courses and social activities which reflect the needs of the people it supports. The activities are wide ranging and include the provision of opportunities for leisure, learning, employment, health, wellbeing and the development of life skills. The range of activities runs from practical courses in cooking skills to social groups that meet in the community to enjoy leisure time together.

19. MOVEMENT IN FUNDS - continued

Some of the courses as accredited by the National Open College Network (NOCN) enabling service users to gain a certificate and apply their skills in other areas, such as volunteering and work placements

Leeds Stars

The Leeds Stars project provides an all year round, all ability, sports program of both a recreational and competitive nature across Leeds for athletes with learning disabilities with pathways to the Special Olympics and regional and national competitions.

The project is coordinated by a dedicated Sports Development worker and supported by volunteer sports coaches and staff who are committed to creating physical and social benefits for people with learning disabilities and their families.

Leeds Stars - Sports Academy

The Leeds Stars Sports Academy project aims to improve the health, wellbeing and fitness of people with learning disabilities across Leeds by providing structured, high quality organised coached sporting sessions in a number of sports. These sports include: Football, Athletics, Boccia and Swimming. These sports have been chosen as they all have a specific pathway to local, regional, national and international sporting competition delivered in partnership with the Special Olympics GB.

Let's Get Digital Project

Following on from our successful Connections in Action and 100% Digital Projects, we worked with partners to upskill more members with digital skills. We delivered sessions to an employment group, to help them use digital skills when looking for employment. We also showed members how to use the features on tablets and phones to connect with friends or help them with day-to-day tasks.

The National Lottery Community Fund - Connections in Action (ID: 20128499)

This project was part of our response to COVID and concerns that our members may become isolated due to the changes in our delivery. There were three parts to the project:

- Funding to provide technology for members to access a virtual offer (loan scheme for tablets etc)
- A virtual offer providing activities to address the 5 ways to wellbeing (To Connect, To Be Active, To Take Notice, To keep learning and To Give)
- Help for people plan to move towards a 'New Normal' by providing members with the information they need in a way that was fully accessible for example how to stay safe, how to keep to social distance guidelines, and hand hygiene.

The National Lottery Community Fund - Let's Talk

This pilot project provided access to peer support groups to enable men and women with learning disabilities the opportunities to talk about mental health issues. Peer support groups met weekly to offer insight, companionship and practical and emotional advice.

PIA Presents

PIA Presents developed and promoted the talent of people with learning disabilities and autism through the provision of entertainment opportunities. The project provided a platform for people to demonstrate their skills to the wider Leeds community, allowing opportunities for integration and socialisation. The learning disability and autism friendly environment gave the artists, performers and audiences a safe space to enjoy live music and socialise, different from anything else that exists in the city. Great agility was demonstrated with this project as the last part was taken online but still managed to engage new talent and audiences virtually.

19. **MOVEMENT IN FUNDS - continued**

Positive Aging in Action

A project based within our Changing Lives Service. The project workers identified members in the groups who were aged 50+ and co-produced with them activities specific to their needs and ambitions. Information was collected to better understand how our members are ageing and what ageing well might look like for them considering physical health changes, isolation and mental health.

Space 2 - COVID Impact Project

Another part of our response to COVID this project was focused on members living in the Gipton and Harehills parts of the city. Additional support was provided to find out how COVID had impacted on these members and what their hopes for the future were. We were part of a wider partnership project that was looking at the impact on residents in the area.

Stay Active

Funded by Yorkshire Sport Foundation we ran four virtual sessions per week from April through to December 2020, which equated to 148 sessions being delivered in total. Sessions consisted of exercise to music, chair-based exercises, dance movements and strength-based exercises, and provided companionship and motivation to keep mobile.

Wades Outdoor Project

Funding from Wades Charity enabled us to provide free winter clothing and equipment for members to use to encourage them to get out and about in the green spaces of Leeds. We also used some of the funding to provide hot drinks to members as an incentive and winter warmer. Our assessments showed that many of our members did not have appropriate clothing and equipment for the cold weather. We also wanted to be able to encourage people to meet with the Winter Wellbeing worker to have an assessment and receive some information and advice.

Weight Management Project

A partnership project, working alongside One You Leeds to deliver weight management programmes for people with learning disabilities; bringing our experience, knowledge and skills of working with people with a learning disability and their experience of delivering weight management programmes. We took a knowledge transfer approach with the learning gained being used to support the adaptation and sustainability of the existing weight management programmes which run across the city.

Winter Wellbeing Project

We ran the Winter Wellbeing project across the colder months, from November 2021 to March 2022. The Project employed a Winter Wellbeing Co-ordinator who contacted each of our members to see what their additional needs were around the winter months, and how People in Action could meet those needs. The Co-ordinator ran a weekly drop-in session for members to attend, where they could come along for an informal chat about winter wellbeing over a hot drink, and receive their free warm clothing.

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

20. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a defined contribution scheme. Employer contributions amounting to £16,149 (2021: £21,563) were payable during the year. Within creditors at 31 March 2022 an amount of £1,127 (2021: £991) was due to the pension scheme made up of employee and employer contributions.

The company also participates in a multi-employer scheme managed by The Pension Trust for one employee. This scheme provides benefits to some 950 non-associated participating employers and is a defined benefit scheme in the UK. It is not possible to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 31 January 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April).

Unless a concession has been agreed with the Trustee of the Pension Scheme the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 30 September 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present values of provision

	31/3/22	31/3/21	31/3/20
	£	£	£
Present value of provision	1,557	7,807	9,250

Reconciliation of opening and closing provisions

2022 2021

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

	£	£
Provision at start of period	7,807	9,250
Unwinding of the discount factor (interest expense)	45	208
Deficit contribution paid	(1,976)	(1,918)
Re-measurement - impact of any change in assumptions	(36)	267
Re-measurement - amendments to contribution schedule	(4,283)	-
	<u>1,557</u>	<u>7,807</u>

Income and expenditure impact

	2022	2021
	£	£
Interest expense	45	208
Re-measurement : Impact of any change in assumptions	(36)	267
Re-measurement : Amendments to contribution schedule	(4,283)	-

Assumptions

	31/3/22	31/3/21	31/3/20
	per annum	per annum	% per annum
Rate of discount	<u>2.35</u>	<u>0.66</u>	<u>2.53</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

23. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

PEOPLE IN ACTION (YORKSHIRE)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,539	6,071
Grants	1,135,507	1,210,100
	<u>1,145,046</u>	<u>1,216,171</u>
Investment income		
Deposit account interest	156	517
Charitable activities		
Covid Prevention income	-	1,818
Coronavirus Job Retention Scheme income	2,805	3,034
	<u>2,805</u>	<u>4,852</u>
Other income		
Other trading activities	7,715	908
	<u>7,715</u>	<u>908</u>
Total incoming resources	<u>1,155,722</u>	<u>1,222,448</u>
EXPENDITURE		
Charitable activities		
Wages	919,828	994,041
Social security	47,376	51,219
Pensions	16,149	21,563
Insurance	6,934	6,255
Light and heat	1,998	1,400
Telephone	8,475	8,390
Postage and stationery	2,155	6,423
Advertising	1,369	1,340
Sundries	2,611	3,610
Rent and service charges	25,606	13,511
Cleaning	780	446
Computer repairs and maintenance	17,915	23,432
Training	6,497	8,269
Subscriptions	118	90
Motor and travel expenses	15,295	7,583
Carried forward	1,073,106	1,147,572

This page does not form part of the statutory financial statements

PEOPLE IN ACTION (YORKSHIRE)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22	31/3/21
	£	£
Charitable activities		
Brought forward	1,073,106	1,147,572
Bad debts	1,441	12,750
General project costs	14,257	7,619
Office costs	1,652	1,755
Fundraising costs	47	259
Recruitment costs	3,598	3,096
Legal and professional fees	6,184	3,688
Bank charges	273	120
Depreciation of tangible fixed assets	2,769	3,710
Bank interest	45	208
	<u>1,103,372</u>	<u>1,180,777</u>
Support costs		
Governance costs		
Auditors' remuneration	7,638	7,416
External payroll services	5,743	5,165
	<u>13,381</u>	<u>12,581</u>
Total resources expended	<u>1,116,753</u>	<u>1,193,358</u>
Net income	<u>38,969</u>	<u>29,090</u>

This page does not form part of the statutory financial statements

PEOPLE IN ACTION (YORKSHIRE)

England & Wales - Charity number 701434

Accounts

REGISTERED COMPANY NUMBER: 02361654 (England and Wales)
REGISTERED CHARITY NUMBER: 701434

**Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2021
for
PEOPLE IN ACTION (YORKSHIRE)**

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

PEOPLE IN ACTION (YORKSHIRE)

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for the Year Ended 31st March 2021**

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**Report of the Trustees
for the Year Ended 31st March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. 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).

Welcome to the annual report and financial statements of People in Action (Yorkshire) for the year ended 31 March 2021. I am proud and somewhat relieved to report on the end of a year which has seen us challenged in ways we could not have imagined 12 months ago, but which has seen the charity (its members, trustees, staff, volunteers and supporters) dig deep to find resilience and courage to continue to safely support people with learning disabilities and autism across Leeds.

As the severity of the COVID-19 pandemic became apparent in early 2020 we moved the majority of our face to face delivery online and closed our office base at the Old Fire Station in Gipton. We maintained our commitment to supporting our members and found new ways of working to meet the emerging challenges.

The revised Business Continuity Plan was implemented and COVID secure risk assessments completed for each of our members and staff to guide our decision making. Our Senior Management Team met weekly with the express purpose of interpreting and digesting national and local guidance to communicate safe ways of working across the organisation.

As a Board we supported the new ways of working and moved to online meetings from May 2020. We retained our rigorous oversight of the organisation through a combination of virtual meetings of the Board and Sub Groups and reports. The welfare of our members, staff and volunteers was of paramount importance and we welcomed the implementation of our new Wellbeing Strategy led by Leigh-Ann Hays our HR Officer.

COVID-19 threw up many challenges for us all but also brought forward opportunities. In July 2020 we launched our Connections in Action project. A digital inclusion project funded by the National Lottery Community Fund to help us reach those members most excluded through the pandemic. A six-month project initially, we were able to extend this through to the end of financial year and learned much about how our members engage and the important role we have in each other's lives. Our members sang, signed, danced and exercised their way through successive lockdowns, separated but together! New partnerships saw us jointly deliver a virtual Leeds Talent 2020, online exercise classes and participate in a successful bid for pop up hot meals to be provided for members affected by COVID in the York Road area. More detail about all of our projects can be found within the Trustee's report.

The funding for our children and young people's work came to an end in December 2020. A new funding bid was submitted in October 2020. At the end of financial year, the outcome of the bid remains unknown. Regardless of the outcome we recognise the importance of this work and the difference the sessions make to our young people and their families.

As I report on the end of a tumultuous year I am pleased to witness the positive return on the investment decisions made by myself and fellow Board members in the previous 12 months, in terms of more staffing and increased pay rates to the lowest paid in our organisation. We have a dedicated workforce who embody our values through their work.

The Trustees recognise the extra work involved in the achievements and thank all staff and volunteers who work with us for their efforts and bravery this year. I would particularly like to thank all the members who are involved with the activities of People in Action (Yorkshire) for their patience and continued feedback into how we can develop our services to support them for their futures. We recognise the toll the pandemic has had in terms of physical and mental health and on relationships. Together we will work for the rights of people with learning disabilities to continue to have valued lives, purpose and fun.

I hope you enjoy reading the trustees' report and financial statements and seeing the real progress that has been made. We always welcome any comments or feedback you may like to give on our activities.

**Report of the Trustees
for the Year Ended 31st March 2021**

With best wishes as we continue to move forward with our services.

Clare Cavadino
Chair of the Board of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and activities

a. Purpose and aims

Our purposes are:

- The relief of persons with learning disabilities and similar conditions and their families, dependants and carers, in particular, and without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs.
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a dependant of, a person with learning disabilities and similar conditions.
- The advancement of education, life skills learning and employment opportunities for people with learning disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

Our Vision is for people with a learning disability, autism or Asperger's to be an equal part of the community, where they are accepted, respected and valued. To support our vision our aim is to; inspire and empower people with learning disabilities to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives.

b. Ensuring our work delivers our aims

For the 12 months from April 2020 we worked to a 12-month business plan to allow for the agility required to meet the challenges and uncertainty brought by COVID-19. We measured the success of achieving our objectives through a set of KPIs, reviewed on a monthly basis and reported at every Board meeting. A new 12-month plan, with a wider range of KPIs has been developed for the new financial year. A three-year planning cycle will be introduced from 2022. The monthly review allows us to monitor our delivery in terms of members, staff, finance and governance. It also helps us ensure our aim, objectives and activities remain focused on our stated purpose. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Report of the Trustees
for the Year Ended 31st March 2021**

c. Activities for achieving objectives

Our main objectives continue to be to identify, maintain and grow a range of innovative, inclusive, person centred services which reflect the aspirations and needs of people with learning disabilities and improve their health, wellbeing, and social inclusion and life skills. The strategies we used to meet these objectives included:

- Continuing to provide a range of services which are reflective of the aspirations and needs of people with learning disabilities;
- Holding regular meetings of the Lightbulb steering group that includes service users, parents/carers, staff, partners and stakeholders, creating a vehicle to influence and direct all aspects of the work of the charity;
- Undertaking engagement exercises, "Talk to Us" with people with learning disabilities and other stakeholders to get insight and ideas into what our members, and potential members want from us in the future in relation to their health and wellbeing;
- Consolidating our systems and approaches to register with the Care Quality Commission in order to offer a wider range of services to those people with more complex needs.
- Gathering feedback and evidence of impact from our existing projects, staff, members and volunteers to plan the future developments in line with the aspirations and needs expressed;
- Exploring funding options to develop our activities further in line with these needs and aspirations;
- Working in partnership with other agencies to develop joint projects with realistic and tangible service benefits that address new and unmet needs and offer choice.
- Communicating information in a range of appropriate and easily accessible formats to ensure members and other stakeholders can find out about things which might affect them and activities available. This has included our regular newsletters, website updates and social media presence.

d. How our activities deliver public benefit

Our main activities and who we are trying to help are described below. All our charitable activities focus on improving the lives of people with learning disabilities, autism and Aspergers by delivering relevant, aspirational services to further our charitable purposes for the public benefit.

We actively promote the rights of people with learning disabilities to have the same opportunities as everyone else and be valued in the community and/or workplace. The charity's mission is to inspire and empower people with learning disabilities, autism and Asperger's to identify aspirations, fulfil their potential and to lead safe, healthy and well-connected lives. To achieve its mission the charity engages with and listens to the views and requests of people with learning disabilities and finds innovative and creative ways to meet their needs and wishes.

The charity also works to support national and local strategy for people with learning disabilities, autism and Asperger's to ensure that best outcomes for people with learning disabilities are achieved. The local learning disability strategy is "Being Me" since 2018 we have aligned our business plan with the outcomes of this strategy. In 2020 we have also integrated the Leeds Health and Wellbeing Strategy 2016-21 and the Five ways to Wellbeing into our strategic planning.

The range of services link in with key objectives to ensure people with a learning disability should:

- live in a place that makes them feel welcome and safe
- have good support to plan for the future
- have a chance to join in with local activities such as the local pub quiz or going to the local temple
- have a chance to contribute their skills and gifts to the local community and get good support if needed
- use 'ordinary' services such as going to the job centre or local volunteering organization
- have good support to make decisions, even if people around them do not agree with their choice
- have the chance to try new things and be supported to take risks

**Report of the Trustees
for the Year Ended 31st March 2021**

- have support to build relationships and a social life

People with learning disabilities should:

- be supported to develop relationships such as with friends, boyfriends/ girlfriends, and family members
- be supported to keep these relationships
- be able to choose who supports them in their life. This includes people who are paid and who are not
- get the chance to contribute to their community sharing their skills and gifts
- be supported by staff who understand how people communicate and make choices

The overarching principles of the charity's activities are to promote inclusion, safety and the health and well-being of people with learning disabilities, autism and Aspergers and to make sure this runs through childhood, the transition into adulthood and throughout adulthood including older age.

Our work is city wide across Leeds, where we support people with learning disabilities of all ages and backgrounds, many who face multiple discrimination, social exclusion and marginalization because of their disability, ethnicity and living in areas of high deprivation. Our outreach and community work gives us a strong presence in the city as we deliver our services in community centres, schools, churches and out and about in the city enabling us to break down barriers and promote inclusion and equality. In 2020 we developed our Race Equality Charter to communicate the pride we have in being a diverse, multi-cultural organisation. We have a commitment to being an actively anti-racist organisation, recognising the pervasiveness of racism in our society.

The main areas of charitable activity are the provisions of a health and wellbeing service, social groups, children and young people's play groups and outreach work. These activities and the achievements that flow from our work are described below.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Report of the Trustees
for the Year Ended 31st March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With thanks to Dean Carroll, our Operations Manager, and our fantastic Service Managers for their contributions to this part of the report.

Count Me In (CMI)

As we went through the ever changing and more extraordinary times we tried to find the right balance between keeping 'business as usual' for our members and ensuring both our members and our staff are kept safe from the risk of infection. As the risk to both members and staff increases we found ourselves making some very difficult decisions regarding the support we provide to our members going forward.

As a result, we moved to a model of providing some of our members with telephone support in addition to looking at technology to keep our members engaged with People in Action and their regular support workers.

We had the hard job of prioritising members. We did this by prioritising those who:

- Are not supported at home in any way either through another agency, family or friends.
- Do not receive support from any other agency outside of People in Action.
- Live alone without the support mentioned above.

To ensure our members were engaged and well we rolled out our new temporary telephone support service. Those members who requested this received a call from their regular support worker at their regular shift day and time. These conversations were recorded so our service managers were able to monitor quality. We made over 2,500 calls to members ensuring they were safe and well whilst in lockdown. We also ran over 2,000 in person support sessions to those who required in person support.

Our initial aim at the start of the COVID 19 Pandemic was to ensure our members, were able to keep active, keep social and keep well.

Changing Lives, Personal Health and Wellbeing and Play, Fun, Learn

In April both our Changing Lives Service (CLS) and Personal Health and Wellbeing (PHWB) groups moved to virtual provision, or if not, appropriate weekly telephone calls were provided to members to ensure we were able to keep in contact with them during lockdown. During this time group staff ran "virtual pub quizzes", sent out activity packs, ran dance activities and a whole range of other online engaging activities. One member, "Eric" a member of three People in Action groups had just learnt to use zoom for the first time after some telephone support from us. Eric made a lovely comment: "You've made my day, I'm nearly in tears now, it's going to change my life because I've been feeling lonely staying here on my own. Cats and dogs are great but they can't talk back to you." Since then Eric regularly takes part in the virtual groups PIA offered.

Our brilliant Come Dine with Me group leaders produced some fantastic magazines for members containing healthy recipes and activities. These are a brilliant resource for our members and their wider families.

The Play Fun Learn (PFL) Vinery activity leaders also sent out activity packs to C&YP and we had some really nice feedback from some parents which can be seen one said: "Will was very excited to have mail addressed to him, thank you" another said "Thank you so much for the parcel this morning it really made her smile she has ran off upstairs to do the painting. It was very kind of you, thank you"

Our CLS groups produced some really interesting boredom buster packs. Club 33 created an Easter themed activity pack with some really engaging activities, quizzes and competitions. CLS staff made hundreds of calls to our members during April and June ensuring we could keep in contact with those who couldn't attend our online activities.

**Report of the Trustees
for the Year Ended 31st March 2021**

In total both groups ran over 936 virtual sessions from Monday to Sunday, delivered over 1,800 boredom buster packs and made around 3,500 phone calls to members a great achievement. One parent feedback "Your boredom buster packs are fantastic it's given us all something wonderful to do that's not watching the TV!"

Leeds Stars and Stay Active

All our sports clubs and Special Olympic competitions at People in Action had to close. However, from this we produced and have grown an innovative and successful virtual Stay Active programme that over the last year has positively impacted the lives of so many individuals with learning disabilities across the city of Leeds. This programme was funded by Yorkshire Sport Foundation.

From April 2020 we ran four Stay Active sessions throughout the week, which equates to 148 sessions being delivered. Our sessions consisted of exercise to music, chair-based exercises, dance movements and strength-based exercises. When we first started we had a low intake and this was partly due to members adapting to new restrictions and a new way of life as well as not having the equipment or skills to engage online. However, with the support of People in Action's tablet scheme and training and through word of mouth, we had a consistent 15 to 20 people join us in every session. We also used some of the money to purchase sports kit for the Stay Active members which they use at home and within the sessions. We delivered a total of 30 sports bags to our members across the city.

This programme has been a great success keeping our members active whilst at home. This programme has had a huge impact on improving our members physical and mental wellbeing. It has helped reduce social isolation and loneliness and has given our members a regular routine and something to look forward to each week.

We want to say a big thank you to all of our Group staff for providing some amazing resources.

Online stay connected programme

During April the Office team felt that we needed to run some high-quality online activities using Zoom. Our brilliant office team volunteered to host these sessions Monday to Friday each week until June. These sessions were open to anyone and were free. The team ran activities ranging from Hangman with Bob and Jingo with Jo. Thank you to all the office staff who volunteered their time to deliver these fantastic activities.

In June, we applied to the National Lottery Community Foundation to run our Connections In Action project. This project was designed to increase our ability to make connections with and between people with learning disabilities in Leeds and to support them through the myriad of challenges posed by COVID:19.

The project had three outcomes:

Get connected!

Providing the technology and training for members to get online and engaged in the Online Offer

Be Connected!

Members to take part in a daily program of online activity. Learning new skills, trying a range of inclusive activities and being social

Stay Connected!

Help members work "towards a new normal" providing easy read information, advice and guidance

In total we distributed 26 4g enabled tablets from our lending library to member across Leeds.

We worked with partners from the new Digital group - "ALaDDIN" to distribute tablets to members within their organizations.

**Report of the Trustees
for the Year Ended 31st March 2021**

In October 2020 we started a "Digital Drop in" this provided an opportunity for members to book in a 1-1 coaching slot with staff to learn how to use the tablet effectively and safely.

After lockdown number two we moved this to an at home service where staff, following all guidance, went into members' homes to provide this training

e. Investment policy and performance

We regularly review the investment policy to ensure that the maximum investment returns are achieved, while not compromising the operational requirements and having regard to the acceptable level of investment risk.

f. Factors relevant to achieve objectives

We plan to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. In 2020 we were informed of a funding cut to our Changing Lives and Health and Wellbeing grants. New spot purchase arrangements are being developed to help us manage this reduction. We will also be able to proactively maximize the unrestricted income through Count Me In by registering with the Care Quality Commission in 2021 and opening up its services to people with more complex and personal care needs.

Significant amounts of time and staff resources were dedicated to strengthening the organisation for the challenges posed by COVID-19. The Business Continuity Plan was under regular review, supported by rigorous COVID secure risk assessments, key decision log, weekly SMT meetings and plans put in place to maintain flexible, quality person centred support for our members during and after the pandemic.

Recognising the global, national and local financial challenges that have arisen from COVID-19 and Brexit we have also successfully intensified the work to diversify our income streams by;

- Appealing to external Trusts, Foundations and other appropriate grant giving bodies in order to increase restricted and unrestricted funding;
- Investigating and maximizing other funding streams both national and local;
- Taking part in fundraising events;
- Maximising our internal bidding expertise to help secure new funds;
- Working in partnership with other organizations to secure new funds and develop new services.

**Report of the Trustees
for the Year Ended 31st March 2021**

FINANCIAL REVIEW

Financial position

The results for the year to 31 March 2021 are set out in the Statement of Financial Activities with comparative data for the previous accounting year.

Income of £1,222,448 increased by 5% from the previous year primarily due to successful funding applications for new projects, some specifically targeted at supporting our members through COVID.

Expenditure showed 3.6% decrease to £1,193,358 part of this was anticipated as the investments made in 2019/20 were non-recurring but it was also due to reduced costs in the ways that projects were delivered for most of the year.

Because of this we returned a surplus of £29,090. Our Reserves Policy was thoroughly reviewed in 2020 and our reserves position was discussed by both the Finance Sub Group and full Board to ensure robust plans are in place to manage the reserves appropriately.

Balance sheet

The assets and liabilities of the charity at 31 March 2021 are set out in the balance sheet. Debtors showed an improvement this year and expected payments from Leeds City Council continued to be received sooner than in previous years.

Principal funding sources

The principal funding sources are currently by the way of restricted grant income from:

- Leeds City Council's Joint Commissioning Service grant for Personal Health & Wellbeing Development Services;
- Leeds City Council's Joint Commissioning Service grant for Changing Lives Service;
- Children in Need, grant for the Play, Fun, Learn and TEAM projects;
- National Lottery Community Fund for the Connections in Action project.

We also generate unrestricted income through our Count Me In service.

Pension arrangements

The Charity contributes to the pension arrangements for all employees. With the sole exception of one employee, company contributions are a fixed percentage of remuneration. Such arrangements are referred to as being a defined contribution pension scheme and the costs to the company are predictable, but the level of pension payable to each employee will vary.

In contrast, one employee benefits from pension contributions made by the charity to a scheme which provides for a level of pension which is linked to the level of remuneration. Consequently, the level of contributions paid by the charity varies but the level of pension payable to that employee will not.

To comply with the disclosure requirements of the Accounting Standards under which the financial statements have been prepared, it is necessary that a liability for future payments to this scheme is included in the balance sheet. The amount concerned as at 31 March 2021 is £7,807 (2020 £9,250). The calculations made to arrive at these figures are complex and are based on advice from the pension provider which considers the actuarial advice received.

Current accounting standards require considerable amounts of detail to be disclosed and all relevant and required figures are shown in Note 20 to the financial statements. The amount provided will vary in future periods and the timescale over which any such liability will crystallize is not certain at this stage.

Report of the Trustees
for the Year Ended 31st March 2021

FINANCIAL REVIEW

Reserves policy

Full details of the funds held as reserves are set out in the notes to the financial statements. £131,410 of the funds are restricted to certain activities but the remaining £271,707 have no such restrictions.

The organisation maintains reserves to manage financial risk and short-term income volatility. They allow us to sustain our service delivery and ensure that our financial obligations can be met when they fall due. They are also a crucial part of our ability to plan to meet the future needs of our members.

Specifically, People in Action holds reserves for the following reasons:

- **Income Risk** : to protect against a fall in income levels and protect expenditure until income recovers or adjustments can be made;
- **Cessation** : so that liabilities can be discharged if the charity was to cease operating;
- **Working Capital** : to provide working capital for service to be delivered and expenditure covered if necessary before income is received;
- **Opportunities** : funding for new initiatives or ideas e.g. a pilot scheme to prove viability to a potential funder or investment in systems that will increase capacity in the future;
- **Adversity** : to protect the charity against unplanned adverse events e.g. Covid-19, loss of key staff, reputational damage.

As at the 31 March 2021 these requirements have been quantified as below:

	31.3.21
	£
Income Risk	39,259
Cessation	62,241
Working Capital	101,486
Opportunities	10,120
Adversity	9,646
	<hr/>
Total reserves required	222,752
Unrestricted reserves at 31/3/21	271,707
	<hr/>
Unallocated reserves at 31/3/21	48,955
	<hr/> <hr/>

The unallocated reserves are being held in 2020/21 as part of the organisation's prudent approach to the ongoing COVID-19 uncertainty and to meet our obligations as a Real Living Wage employer in the coming year.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**Report of the Trustees
for the Year Ended 31st March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is constituted under a Memorandum of Association and is a registered charity, number 701434. It is also a company limited by guarantee.

The principal objects of the charity are to provide:

- The relief of persons with learning difficulties and disabilities and similar conditions and their families', defendants and carers, in particular but without limitation, by the provision of advice, information and service for such persons calculated to alleviate their needs;
- The relief of poverty or sickness and the protection of good health, both mental and physical, of persons who have need for such relief and assistance by virtue of being a carer for, or a family member or a defendant of, a person with learning difficulties and disabilities and similar conditions;
- The advancement of education, life skills learning and employment opportunities for people with learning difficulties, disabilities and similar conditions in particular, but without limitation, by providing opportunities for persons with learning difficulties, disabilities and similar conditions to experience closer association and integration with their local communities and by supporting them to overcome barriers to participation in order to enhance their everyday lives.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees are also the directors of the company and by virtue of their appointment shall become Members of the charity. Under the requirements of the Memorandum and Articles of Association the trustees retire by rotation and shall be those who have been longest in office since their last appointment. A trustee retiring by appointment shall be eligible for reelection.

Under the requirements of the Memorandum and Articles of Association there shall be between four and fifteen trustees. There are currently eight trustees, all of whom give their time voluntarily and receive no benefits from the charity.

The trustees must hold at least four meetings each year and designate one meeting of trustees each year as the 'Annual Trustees' Meeting'

The trustees may at any time co-opt any person (being a member of the company or otherwise) to serve as a trustee. Every trustee after appointment must sign a declaration of willingness to act as a charity trustee for the charity before he or she has any right to vote at any meetings of trustees.

In an effort to maintain a board range of skills and expertise to support the charity, an annual skills audit of the trustees is carried out in order to identify any gaps in skills. Targeted recruitment for trustees then takes place through Voluntary Action Leeds and other networks to which the charity belongs. During this year we were sad to say good bye to two of our fantastic trustees who had brought with them knowledge, skill and passion. We were pleased, however to welcome a new trustee who brings enthusiasm, funding and legal expertise. All Board members take on an additional role to that of trustee; Chair, Vice Chair, Treasurer, Sub Group Member, Safeguarding lead or Fundraising lead. To help spread these responsibilities and continue to bring a range of viewpoints to our governance new trustees will be recruited next year.

**Report of the Trustees
for the Year Ended 31st March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

We currently have six trustees, who meet at least every eight weeks and are responsible for the financial and strategic direction and the policy of the charity. Due to the COVID-19 pandemic these meetings have been held via video conferencing and will be for the foreseeable future. The trustees are from varied professional backgrounds relevant to the work of the charity. The company secretary also sits on the Board but has no voting rights.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Operations and Finance Managers. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance Indicators are met. The Operations Manager has responsibility for the day to day operational management of the charity and the supervision and support of the core staff team. The Finance Manager is responsible for the sound financial management for the charity.

Induction and training of new trustees

The charity has a Trustee Induction policy in place, which ensures any new trustees are provide with the following information before appointment:

- The Memorandum and Articles of Association
- The last two sets of financial statements
- The last two sets of minutes from trustee meetings
- Key policies relating to finance and duties of a trustee
- Trustees code of conduct
- The Charity Commissions 'The Essential Trustee' (CC3)
- Future dates of trustee meetings.
- Declaration to act as a charity trustee form
- Conflict of Interest declaration

Trustees are also invited to attend an induction, which takes place virtually at the moment for any new member of staff or volunteer and to visit the different activities that take place across the service.

Further training is provided for trustees to ensure contract compliance and best practice, for example, safeguarding adults and children provided by Leeds City Council and the role and responsibilities of trustees.

Risk management

The Trustees continue to review their strategy for risk management in accordance with the requirements of the Statement of Recommended Practice on Accounting and Reporting by Charities. The major risks have been identified and appropriate action taken to minimize each of the risks. A risk register identifies areas of risk the Trustees need to be aware of and their mitigation within specific timescales and named lead personnel to take any necessary action. The risk register is placed as a standing item on the Board and Senior Management Team meetings to ensure review is ongoing.

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Information on fundraising practices

The charity does not actively fundraise from the public, but does accept donations.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Report of the Trustees
for the Year Ended 31st March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02361654 (England and Wales)

Registered Charity number
701434

Registered office
The Old Fire Station
Gipton Approach
Leeds
West Yorkshire
LS9 6NL

Trustees

C P Cavadino (Chair)
S J Dowgill (appointed 29/3/21)
C J Edwards (resigned 23/11/20)
M A Ellis (Treasurer)
Dr J Maston (Safeguarding Trustee)
L Musonza (Vice Chair)
J C Preston (resigned 29/3/21)
L Smickersgill (Fundraising Lead)

Company Secretary
R Koivunen

Auditors

Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Report of the Trustees
for the Year Ended 31st March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

Bankers

Cafbank Ltd
PO Box 289
West Malling
M19 4TA

Yorkshire Bank Plc
94 Albion Street
Leeds
LS1 6AD

Virgin Money Plc
Jubilee House, Gosforth
Newcastle-Upon-Tyne
NE3 4PL

Key Management

Chief Executive	- Rachel Koivunen
Finance Manager	- Karen Pickard
Operations Manager	- Dean Carroll
Registered Manager	- Charles Wooll-Rivers
Human Resources Manager	- Leigh Ann Hays

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of People In Action (Yorkshire) for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Report of the Trustees
for the Year Ended 31st March 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 15/12/2021 and signed on its behalf by:

C Cavadino

.....
C P Cavadino - Trustee

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

Opinion

We have audited the financial statements of People In Action (Yorkshire) (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of 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 charitable company's affairs as at 31st March 2021 and of its incoming resources and application of 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 Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured 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 company'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 a 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; and
- Understanding the design of the company's remuneration policies.

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**Report of the Independent Auditors to the Members of
People In Action (Yorkshire) (Registered number: 02361654)**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Jane Atkinson FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date:15 December 2021.....

PEOPLE IN ACTION (YORKSHIRE)

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	928,725	287,446	1,216,171	1,162,358
Charitable activities					
Connections in Action	4	-	1,687	1,687	-
Leeds Stars		-	549	549	-
Lets Talk Project		-	298	298	-
PIA Presents		-	500	500	-
Project overheads		-	1,818	1,818	-
Investment income	3	507	10	517	763
Other income	5	419	489	908	203
Total		929,651	292,797	1,222,448	1,163,324
EXPENDITURE ON					
Charitable activities					
100 % Digital Project	6	-	-	-	1,090
Changing Lives		-	97,776	97,776	136,283
Connections in Action		-	50,110	50,110	-
Count Me In		887,566	-	887,566	901,380
Leeds Stars		-	7,297	7,297	14,236
Leeds Stars - Special Olympics		-	35	35	1,950
Leeds Stars - Sports Academy		-	2,199	2,199	8,192
Lets Talk Project		-	4,790	4,790	4,616
PIA Presents		-	1,990	1,990	9,146
Play, Fun & Learn		-	34,195	34,195	39,515
Project overheads		2,636	-	2,636	3,340
Stay Active		-	2,439	2,439	-
Wellbeing		-	89,744	89,744	102,678
Governance		12,581	-	12,581	15,007
Total		902,783	290,575	1,193,358	1,237,433
NET INCOME/(EXPENDITURE)		26,868	2,222	29,090	(74,109)
RECONCILIATION OF FUNDS					
Total funds brought forward		244,839	129,188	374,027	448,136

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
TOTAL FUNDS CARRIED FORWARD		<u>271,707</u>	<u>131,410</u>	<u>403,117</u>	<u>374,027</u>

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE) (REGISTERED NUMBER: 02361654)

Balance Sheet
31st March 2021

	Notes	31/3/21 £	31/3/20 £
FIXED ASSETS			
Tangible assets	13	4,402	7,737
Investments	14	1	1
		<u>4,403</u>	<u>7,738</u>
CURRENT ASSETS			
Debtors	15	190,030	213,781
Cash at bank and in hand		324,594	252,424
		<u>514,624</u>	<u>466,205</u>
CREDITORS			
Amounts falling due within one year	16	(108,103)	(90,666)
		<u>406,521</u>	<u>375,539</u>
NET CURRENT ASSETS			
		<u>410,924</u>	<u>383,277</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
PENSION LIABILITY	20	(7,807)	(9,250)
		<u>403,117</u>	<u>374,027</u>
NET ASSETS			
		<u>403,117</u>	<u>374,027</u>
FUNDS	19		
Unrestricted funds		271,707	244,839
Restricted funds		131,410	129,188
		<u>403,117</u>	<u>374,027</u>
TOTAL FUNDS			
		<u>403,117</u>	<u>374,027</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/2021 and were signed on its behalf by:

C Cavadino

.....
C P Cavadino - Trustee

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Cash Flow Statement
for the Year Ended 31st March 2021

	Notes	31/3/21 £	31/3/20 £
Cash flows from operating activities			
Cash generated from operations	1	72,236	(9,691)
Interest paid		(208)	(142)
Net cash provided by/(used in) operating activities		<u>72,028</u>	<u>(9,833)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(375)	(6,685)
Interest received		517	763
Net cash provided by/(used in) investing activities		<u>142</u>	<u>(5,922)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>252,424</u>	<u>268,179</u>
Cash and cash equivalents at the end of the reporting period		<u>324,594</u>	<u>252,424</u>

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Cash Flow Statement
for the Year Ended 31st March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/21	31/3/20	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	29,090	(74,109)	
Adjustments for:			
Depreciation charges	3,710	2,706	
Interest received	(517)	(763)	
Interest paid	208	142	
Movement in defined benefit pension	(1,443)	(1,971)	
Decrease in debtors	23,751	63,009	
Increase in creditors	17,437	1,295	
Net cash provided by/(used in) operations	<u>72,236</u>	<u>(9,691)</u>	
2. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1/4/20	Cash flow	At 31/3/21
	£	£	£
Net cash			
Cash at bank and in hand	252,424	72,170	324,594
	<u>252,424</u>	<u>72,170</u>	<u>324,594</u>
Total	<u>252,424</u>	<u>72,170</u>	<u>324,594</u>

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements for the Year Ended 31st March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

The following specific policies are applied to particular categories of income:

Donations and gifts (including gifts in kind), these amounts are included in full in the Statement of Financial Activities in the year in which they are receivable. The value of services provided by volunteers has not been included. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where grants are received during the year in respect of future periods, the amount of the grant, which relates to the future periods is shown as deferred grants and is included within creditors.

Grants, where the income is related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income arising from grants and similar contracts specifically for the provision of activities or services which are provided as part of the charitable activities of the charity is recorded under the heading of income from charitable activities.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Cost of raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

1. ACCOUNTING POLICIES - continued

Expenditure

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly while others are apportioned on an appropriate basis. The charity records the apportionment of indirect costs via the charging of management fees to restricted funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	Straight line over 3 years
Computer equipment	-	Straight line over 3 years

It is the policy to capitalise fixed assets costing in excess of £1,000.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Taxation

The charity is exempt from corporation 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 any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in the normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by FRS 102, the charity accounts for this scheme as if it was a defined contribution scheme. The amount charged to the Statement of financial activities incorporating income and expenditure account represents contributions payable to the scheme in respect of the accounting period.

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

2. DONATIONS AND LEGACIES

	31/3/21	31/3/20
	£	£
Donations	6,071	12,802
Grants	1,210,100	1,149,556
	<u>1,216,171</u>	<u>1,162,358</u>

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

	31/3/21	31/3/20
	£	£
Children in Need - Play, Fun, Learn	28,847	38,145
Count Me In	928,725	882,854
LCC - Changing Lives	92,686	107,904
LCC - Personal Health and Wellbeing	99,700	107,382
LCC - Covid	-	10,000
The National Lottery Community Fund - Connections in Action (ID: 20128499)	52,408	-
Sports England - Leeds Stars Sports Academy	-	3,271
Yorkshire Sport Foundation - Leeds Stars	1,600	-
Yorkshire Sport Foundation - Stay Active Virtual Satellite Project	5,804	-
Other grants to be split	330	-
	<u>1,210,100</u>	<u>1,149,556</u>

3. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	517	763
	<u>517</u>	<u>763</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/21	31/3/20
	Activity	£	£
Coronavirus Job Retention Scheme income	Connections in Action	1,687	-
Coronavirus Job Retention Scheme income	Leeds Stars	549	-
Coronavirus Job Retention Scheme income	Lets Talk Project	298	-
Coronavirus Job Retention Scheme income	PIA Presents	500	-
Covid Prevention income	Project overheads	1,818	-
		<u>4,852</u>	<u>-</u>

5. OTHER INCOME

	31/3/21	31/3/20
	£	£
Other trading activities	908	203
	<u>908</u>	<u>203</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Changing Lives	97,776	-	97,776
Connections in Action	50,110	-	50,110
Count Me In	887,566	-	887,566
Leeds Stars	7,297	-	7,297
Leeds Stars - Special Olympics	35	-	35
Leeds Stars - Sports Academy	2,199	-	2,199
Lets Talk Project	4,790	-	4,790
PIA Presents	1,990	-	1,990
Play, Fun & Learn	34,195	-	34,195
Project overheads	2,636	-	2,636
Stay Active	2,439	-	2,439
Wellbeing	89,744	-	89,744
Governance	-	12,581	12,581
	<u>1,180,777</u>	<u>12,581</u>	<u>1,193,358</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/21	31/3/20
	£	£
Staff costs	1,066,823	1,059,480
Rates and water	-	564
Insurance	6,255	5,265
Light and heat	1,400	2,089
Telephone	8,390	7,921
Postage and stationery	6,423	6,705
Advertising	1,340	-
Sundries	3,610	1,533
Rent and service charges	13,511	42,236
Cleaning	446	568
Computer repairs and maintenance	23,432	15,703
Training	8,269	6,290
Subscriptions	90	87
Motor and travel expenses	7,583	16,688
Bad debts	12,750	1,639
General project costs	7,619	32,456
Office costs	1,755	14,375
Fundraising costs	259	329
Recruitment costs	3,096	3,195
Legal and professional fees	3,688	2,240
Bank charges	120	215
Depreciation	3,710	2,706
Interest payable and similar charges	208	142
	<u>1,180,777</u>	<u>1,222,426</u>

8. SUPPORT COSTS

	Governance costs
	£
Governance	<u>12,581</u>

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

8. SUPPORT COSTS - continued

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

	31/3/21	31/3/20
	Governance	Total activities
	£	£
Auditors' remuneration	7,416	7,200
Auditors' remuneration for non audit work	-	6,986
External payroll services	5,165	821
	<u>12,581</u>	<u>15,007</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/21	31/3/20
	£	£
Auditors remuneration - Riley and Co Limited	7,416	7,200
Auditors remuneration - Other non-audit services - BHP	-	6,986
Depreciation - owned assets	3,710	2,707
	<u>11,126</u>	<u>16,893</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

11. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	994,041	984,616
Social security costs	51,219	54,317
Other pension costs	21,563	20,547
	<u>1,066,823</u>	<u>1,059,480</u>

Staff numbers express as a head count at the year end were: Remote staff 92 and core staff 13.

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

11. STAFF COSTS - continued

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

	31/3/21	31/3/20
Remote staff (F.T.E.)	34	35
Core office staff (F.T.E.)	11	11
	<u>45</u>	<u>46</u>

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

The key management of the charity have been identified as the chief executive, finance manager, operations manager, registered manager and human resources officer.

The remuneration, including employer national insurance and employer pension costs of those staff members is £154,467 (2020: £155,660).

(NB: F.T.E. = Full time equivalents)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	893,032	269,326	1,162,358
Investment income	730	33	763
Other income	142	61	203
Total	<u>893,904</u>	<u>269,420</u>	<u>1,163,324</u>
EXPENDITURE ON			
Charitable activities			
100 % Digital Project	-	1,090	1,090
Changing Lives	-	136,283	136,283
Count Me In	901,380	-	901,380
Leeds Stars	-	14,236	14,236
Leeds Stars - Special Olympics	-	1,950	1,950
Leeds Stars - Sports Academy	-	8,192	8,192
Lets Talk Project	-	4,616	4,616
PIA Presents	1,655	7,491	9,146
Play, Fun & Learn	-	39,515	39,515
Project overheads	3,340	-	3,340
Wellbeing	-	102,678	102,678
Governance	15,007	-	15,007

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	921,382	316,051	1,237,433
NET INCOME/(EXPENDITURE)	(27,478)	(46,631)	(74,109)
RECONCILIATION OF FUNDS			
Total funds brought forward	272,317	175,819	448,136
TOTAL FUNDS CARRIED FORWARD	244,839	129,188	374,027

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2020	2,942	485	25,813	29,240
Additions	-	-	375	375
At 31st March 2021	2,942	485	26,188	29,615
DEPRECIATION				
At 1st April 2020	2,370	404	18,729	21,503
Charge for year	417	81	3,212	3,710
At 31st March 2021	2,787	485	21,941	25,213
NET BOOK VALUE				
At 31st March 2021	155	-	4,247	4,402
At 31st March 2020	572	81	7,084	7,737

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1st April 2020 and 31st March 2021	1
NET BOOK VALUE	
At 31st March 2021	1
At 31st March 2020	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

PIA Enterprises CIC

Registered office: Within the UK.

Nature of business: Community Interest Company

Class of share:	%
Ordinary	holding 100

	31.3.21 £	31.3.20 £
<u>Summary of trading results</u>		
Turnover	-	-
Total Expenditure	(157)	(172)
Taxation	-	-
Distribution to parent charity	-	-
Loss for the financial year	<u>(157)</u>	<u>(172)</u>
<u>Summary of assets and liabilities</u>		
Assets	305	305
Liabilities	(2,980)	(2,823)
	<u>(2,675)</u>	<u>(2,518)</u>

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade debtors	180,041	188,114
Amounts owed by group undertakings	-	2,679
Prepayments	9,662	10,738
Accrued Income	327	12,250
	<u>190,030</u>	<u>213,781</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade creditors	1,482	1,273
Social security and other taxes	15,092	16,529
Pension control	991	951
Unallocated cash receipts	2,818	2,818
Accruals	11,531	10,514
Wages and holiday pay accrual	76,189	58,581
	<u>108,103</u>	<u>90,666</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/21	31/3/20
	£	£
Within one year	13,219	13,219
Between one and five years	45,216	47,635
In more than five years	14,795	25,595
	<u>73,230</u>	<u>86,449</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
Fixed assets	4,402	-	4,402	7,737
Investments	1	-	1	1
Current assets	383,214	131,410	514,624	466,205
Current liabilities	(108,103)	-	(108,103)	(90,666)
Pension liability	(7,807)	-	(7,807)	(9,250)
	<u>271,707</u>	<u>131,410</u>	<u>403,117</u>	<u>374,027</u>

19. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	244,839	26,868	271,707
Restricted funds			
100 % Digital	410	-	410
Children in Need	21,116	(5,348)	15,768
LCC - Changing Lives	18,860	(2,420)	16,440
LCC - Personal Health and Wellbeing	73,278	10,085	83,363
Leeds Stars	6,280	(4,797)	1,483
Leeds Stars - Sport Academy	1,863	(1,799)	64
Leeds Stars - Special Olympics	1,206	3,215	4,421
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	3,985	3,985
The National Lottery Community Fund - Let's Talk	4,598	(4,492)	106
PIA Presents	1,577	(1,390)	187
Space 2	-	1,818	1,818
Stay Active	-	3,365	3,365
	<u>129,188</u>	<u>2,222</u>	<u>131,410</u>
TOTAL FUNDS	<u>374,027</u>	<u>29,090</u>	<u>403,117</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	929,651	(902,783)	26,868
Restricted funds			
Children in Need	28,847	(34,195)	(5,348)
LCC - Changing Lives	95,356	(97,776)	(2,420)
LCC - Personal Health and Wellbeing	99,829	(89,744)	10,085
Leeds Stars	2,500	(7,297)	(4,797)
Leeds Stars - Sport Academy	400	(2,199)	(1,799)
Leeds Stars - Special Olympics	3,250	(35)	3,215
The National Lottery Community Fund - Connections in Action (ID: 20128499)	54,095	(50,110)	3,985
The National Lottery Community Fund - Let's Talk	298	(4,790)	(4,492)
PIA Presents	600	(1,990)	(1,390)
Space 2	1,818	-	1,818
Stay Active	5,804	(2,439)	3,365
	<u>292,797</u>	<u>(290,575)</u>	<u>2,222</u>
TOTAL FUNDS	<u>1,222,448</u>	<u>(1,193,358)</u>	<u>29,090</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	272,317	(27,478)	244,839
Restricted funds			
100 % Digital	1,500	(1,090)	410
Children in Need	22,486	(1,370)	21,116
LCC - Changing Lives	47,193	(28,333)	18,860
LCC - Personal Health and Wellbeing	68,459	4,819	73,278
Leeds Stars	17,212	(10,932)	6,280
Leeds Stars - Sport Academy	9,755	(7,892)	1,863
Leeds Stars - Special Olympics	-	1,206	1,206
The National Lottery Community Fund - Let's Talk	9,214	(4,616)	4,598
PIA Presents	-	1,577	1,577
	<u>175,819</u>	<u>(46,631)</u>	<u>129,188</u>
TOTAL FUNDS	<u>448,136</u>	<u>(74,109)</u>	<u>374,027</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	893,904	(921,382)	(27,478)
Restricted funds			
100 % Digital	-	(1,090)	(1,090)
Children in Need	38,145	(39,515)	(1,370)
LCC - Changing Lives	107,950	(136,283)	(28,333)
LCC - Personal Health and Wellbeing	107,497	(102,678)	4,819
Leeds Stars	3,304	(14,236)	(10,932)
Leeds Stars - Sport Academy	300	(8,192)	(7,892)
Leeds Stars - Special Olympics	3,156	(1,950)	1,206
The National Lottery Community Fund - Let's Talk	-	(4,616)	(4,616)
PIA Presents	9,068	(7,491)	1,577
	<u>269,420</u>	<u>(316,051)</u>	<u>(46,631)</u>
TOTAL FUNDS	<u>1,163,324</u>	<u>(1,237,433)</u>	<u>(74,109)</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	272,317	(610)	271,707
Restricted funds			
100 % Digital	1,500	(1,090)	410
Children in Need	22,486	(6,718)	15,768
LCC - Changing Lives	47,193	(30,753)	16,440
LCC - Personal Health and Wellbeing	68,459	14,904	83,363
Leeds Stars	17,212	(15,729)	1,483
Leeds Stars - Sport Academy	9,755	(9,691)	64
Leeds Stars - Special Olympics	-	4,421	4,421
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	3,985	3,985
The National Lottery Community Fund - Let's Talk	9,214	(9,108)	106
PIA Presents	-	187	187
Space 2	-	1,818	1,818
Stay Active	-	3,365	3,365
	<u>175,819</u>	<u>(44,409)</u>	<u>131,410</u>
TOTAL FUNDS	<u>448,136</u>	<u>(45,019)</u>	<u>403,117</u>

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,823,555	(1,824,165)	(610)
Restricted funds			
100 % Digital	-	(1,090)	(1,090)
Children in Need	66,992	(73,710)	(6,718)
LCC - Changing Lives	203,306	(234,059)	(30,753)
LCC - Personal Health and Wellbeing	207,326	(192,422)	14,904
Leeds Stars	5,804	(21,533)	(15,729)
Leeds Stars - Sport Academy	700	(10,391)	(9,691)
Leeds Stars - Special Olympics	6,406	(1,985)	4,421
The National Lottery Community Fund - Connections in Action (ID: 20128499)	54,095	(50,110)	3,985
The National Lottery Community Fund - Let's Talk	298	(9,406)	(9,108)
PIA Presents	9,668	(9,481)	187
Space 2	1,818	-	1,818
Stay Active	5,804	(2,439)	3,365
	<u>562,217</u>	<u>(606,626)</u>	<u>(44,409)</u>
TOTAL FUNDS	<u><u>2,385,772</u></u>	<u><u>(2,430,791)</u></u>	<u><u>(45,019)</u></u>

100% Digital

The 100% Digital project provides members, volunteers and staff the opportunity to improve their digital skills and be more confident online. The project will provide weekly taught classes to members through the Independent Lives Friday session.

Children In Need - Play, fun and Learn

Our children's and young people's provision, Play Fun Learn and Teens Engage and Meet (TEAM) is funded by Children in Need. The three year contract has been running since January 2018, contract amount being:

January 2020 - December 2020	£39,463
------------------------------	---------

The Play, Fun, Learn scheme provides opportunities for 8 to 12 year olds to play, have fun and learn through a variety of child led activities. The sessions take place on Saturdays and Sundays for 40 weeks per year, offering 4 hour short breaks for the young people and their families.

The Teens Engage and Meet (TEAM) group provides opportunities for 13 -18 year olds to meet and have fun, learn life skills that will support them in to their transition to adulthood and take part in a range of sports and arts activities.

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

19. MOVEMENT IN FUNDS - continued

The children and young people enjoy socialising with their peers, exploring their environment, developing their independence and personal social skills and being part of the community.

The project is really popular, with a waiting list in place. The groups are facilitated by 9 members of staff who are trained to work with children and young people with special educational needs and further supported by 4 volunteers.

Leeds City Council - Changing Lives

Leeds City Council fund the Changing Lives Activity Clubs Service for adults with learning disabilities. The contract has been running since October 2013 and is due for renewal in March 2021. The contract value is £87,686 per annum.

The Changing Lives Service provides 8 evening activity clubs that run across the city each week. The service aims to provide greater leisure opportunities for people with learning disabilities by promoting personal choice and independence and encouraging their full participation, integration and involvement in club and community. The service users are fully involved in running the clubs, decision making and planning of future activities. The clubs provide an opportunity for service users to develop friendships and relationships and take part in a variety of activities such as dance, music and theatre workshops, sports, cooking, arts and crafts and games.

Leeds City Council - Personal Health and Wellbeing

People in Action are contracted by Leeds City Council to deliver a Personal Health and Wellbeing Development Service for adults with learning disabilities. The contract has been running since October 2013 and is due to for renewal in March 2021. The contract value is £99,700 per annum.

The service provides a range of innovative, inclusive, person centred learning courses and social activities which reflect the needs of the people it supports. The activities are wide ranging and include the provision of opportunities for leisure, learning, employment, health, wellbeing and the development of life skills. The range of activities runs from practical courses in employability to social groups that meet in the community to enjoy leisure time together.

Some of the courses are accredited by the National Open College Network (NOCN) enabling service users to gain a certificate and apply their skills in other areas, such as volunteering and work placements

Leeds Stars

The Leeds Stars project provides an all year round, all ability, sports program of both a recreational and competitive nature across Leeds for athletes with learning disabilities with pathways to the Special Olympics and regional and national competitions.

The project is coordinated by a dedicated Sports Development worker and supported by volunteer sports coaches and staff who are committed to creating physical and social benefits for people with learning disabilities and their families.

Leeds Stars - Sports Academy

The Leeds Stars Sports Academy project aims to improve the health, wellbeing and fitness of people with learning disabilities across Leeds by providing structured, high quality organised coached sporting sessions in a number of sports. These sports include: Football, Athletics, Boccia and Swimming. These sports have been chosen as they all have a specific pathway to local, regional, national and international sporting competition delivered in partnership with the Special Olympics GB.

The National Lottery Community Fund - Connections in Action (ID: 20128499)

This project was part of our response to COVID and concerns that our members may become isolated due to the changes in our delivery. There were three parts to the project:

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

19. MOVEMENT IN FUNDS - continued

- Funding to provide technology for members to access a virtual offer (loan scheme for tablets etc)
- A virtual offer providing activities to address the 5 ways to wellbeing (To Connect, To Be Active, To Take Notice, To keep learning and To Give)
- Help for people plan to move towards a 'New Normal' by providing members with the information they need in a way that was fully accessible for example how to stay safe, how to keep to social distance guidelines, and hand hygiene.

The National Lottery Community Fund - Let's Talk

This pilot project provided access to peer support groups to enable men and women with learning disabilities the opportunities to talk about mental health issues. Peer support groups met weekly to offer insight, companionship and practical and emotional advice.

PIA Presents

PIA Presents developed and promoted the talent of people with learning disabilities and autism through the provision of entertainment opportunities. The project provided a platform for people to demonstrate their skills to the wider Leeds community, allowing opportunities for integration and socialisation. The learning disability and autism friendly environment gave the artists, performers and audiences a safe space to enjoy live music and socialise, different from anything else that exists in the city. Great agility was demonstrated with this project as the last part was taken online but still managed to engage new talent and audiences virtually.

Space 2 -COVID Impact Project

Another part of our response to COVID this project was focused on members living in the Gipton and Harehills parts of the city. Additional support was provided to find out how COVID had impacted on these members and what their hopes for the future were. We were part of a wider partnership project that was looking at the impact on residents in the area.

Stay Active

Funded by Yorkshire Sport Foundation we ran four virtual sessions per week from April through to December 2020, which equated to 148 sessions being delivered in total. Sessions consisted of exercise to music, chair-based exercises, dance movements and strength-based exercises, and provided companionship and motivation to keep mobile.

20. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a defined contribution scheme. Employer contributions amounting to £21,251 (2020: £20,547) were payable during the year. Within creditors at 31 March 2021 an amount of £991 (2020: £951) was due to the pension scheme made up of employee and employer contributions.

The company also participates in a multi-employer scheme managed by The Pension Trust for one employee. This scheme provides benefits to some 950 non-associated participating employers and is a defined benefit scheme in the UK. It is not possible to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2019 to 31 January 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April).

Unless a concession has been agreed with the Trustee of the Pension Scheme the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £793.4m, liabilities of £969.9m and a deficit of £176.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

From 1 April 2016 to 30 September 2025: £12,945,440 per annum (payable monthly and increasing by 3% each on 1st April)

From 1 April 2016 to 30 September 2028: £54,560 per annum (payable monthly and increasing by 3% each on 1st April)

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present values of provision

	31/3/21	31/3/20	1/3/19
	£	£	£
Present value of provision	7,807	9,250	11,221

Reconciliation of opening and closing provisions

	2021	2020
	£	£
Provision at start of period	9,250	11,221
Unwinding of the discount factor (interest expense)	208	142
Deficit contribution paid	(1,918)	(1,862)
Re-measurement - impact of any change in assumptions	267	(251)
Re-measurement - amendments to contribution schedule	-	-
Provision at end of period	7,807	9,250

Income and expenditure impact

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

	2021	2020	
	£	£	
Interest expense	208	142	
Re-measurement : Impact of any change in assumptions	267	(251)	
Re-measurement : Amendments to contribution schedule	-	-	
Assumptions			
	31/3/21	31/3/20	31/3/19
	per annum	per annum	% per annum
Rate of discount	<u>0.66</u>	<u>2.53</u>	<u>1.39</u>

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

23. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

PEOPLE IN ACTION (YORKSHIRE)
Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,071	12,802
Grants	1,210,100	1,149,556
	<u>1,216,171</u>	<u>1,162,358</u>
Investment income		
Deposit account interest	517	763
Charitable activities		
Covid Prevention income	1,818	-
Coronavirus Job Retention Scheme income	3,034	-
	<u>4,852</u>	<u>-</u>
Other income		
Other trading activities	908	203
Total incoming resources	<u>1,222,448</u>	<u>1,163,324</u>
EXPENDITURE		
Charitable activities		
Wages	994,041	984,616
Social security	51,219	54,317
Pensions	21,563	20,547
Rates and water	-	564
Insurance	6,255	5,265
Light and heat	1,400	2,089
Telephone	8,390	7,921
Postage and stationery	6,423	6,705
Advertising	1,340	-
Sundries	3,610	1,533
Rent and service charges	13,511	42,236
Cleaning	446	568
Computer repairs and maintenance	23,432	15,703
Training	8,269	6,290
Subscriptions	90	87
Carried forward	1,139,989	1,148,441

This page does not form part of the statutory financial statements

PEOPLE IN ACTION (YORKSHIRE)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2021

	31/3/21 £	31/3/20 £
Charitable activities		
Brought forward	1,139,989	1,148,441
Motor and travel expenses	7,583	16,688
Bad debts	12,750	1,639
General project costs	7,619	32,456
Office costs	1,755	14,375
Fundraising costs	259	329
Recruitment costs	3,096	3,195
Legal and professional fees	3,688	2,240
Bank charges	120	215
Depreciation of tangible fixed assets	3,710	2,706
Bank interest	208	142
	<u>1,180,777</u>	<u>1,222,426</u>
Support costs		
Governance costs		
Auditors' remuneration	7,416	7,200
Auditors' remuneration for non audit work	-	6,986
External payroll services	5,165	821
	<u>12,581</u>	<u>15,007</u>
Total resources expended	<u>1,193,358</u>	<u>1,237,433</u>
Net income/(expenditure)	<u>29,090</u>	<u>(74,109)</u>

This page does not form part of the statutory financial statements