

**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)**

**Contents of the Financial Statements  
for the Year Ended 31st March 2021**

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**Report of the Trustees  
for the Year Ended 31st March 2021**

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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**

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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**

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**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**

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- 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**

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**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**

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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**

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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**

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**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

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**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
	<hr/>
Unrestricted reserves at 31/3/21	271,707
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<b>Unallocated reserves at 31/3/21</b>	<b>48,955</b>
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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**

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**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**

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**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**

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**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**

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**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**

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**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 P Cavadino - Trustee

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

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**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)**

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**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)**

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**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)**

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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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	928,725	287,446	1,216,171	1,162,358
<b>Charitable activities</b>	4				
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	3	507	10	517	763
Other income	5	419	489	908	203
<b>Total</b>		<b>929,651</b>	<b>292,797</b>	<b>1,222,448</b>	<b>1,163,324</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	6				
100 % Digital Project		-	-	-	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
<b>Total</b>		<b>902,783</b>	<b>290,575</b>	<b>1,193,358</b>	<b>1,237,433</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>26,868</b>	<b>2,222</b>	<b>29,090</b>	<b>(74,109)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>244,839</b>	<b>129,188</b>	<b>374,027</b>	<b>448,136</b>

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**

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	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	13	4,402	7,737
Investments	14	1	1
		<u>4,403</u>	<u>7,738</u>
<b>CURRENT ASSETS</b>			
Debtors	15	190,030	213,781
Cash at bank and in hand		324,594	252,424
		<u>514,624</u>	<u>466,205</u>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(108,103)	(90,666)
		<u>406,521</u>	<u>375,539</u>
<b>NET CURRENT ASSETS</b>			
		<u>410,924</u>	<u>383,277</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>410,924</u>	<u>383,277</u>
<b>PENSION LIABILITY</b>	20	(7,807)	(9,250)
		<u>403,117</u>	<u>374,027</u>
<b>NET ASSETS</b>			
		<u>403,117</u>	<u>374,027</u>
<b>FUNDS</b>	19		
Unrestricted funds		271,707	244,839
Restricted funds		131,410	129,188
		<u>403,117</u>	<u>374,027</u>
<b>TOTAL FUNDS</b>			
		<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	72,236	(9,691)
Interest paid		(208)	(142)
		<u>72,028</u>	<u>(9,833)</u>
Net cash provided by/(used in) operating activities			
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(375)	(6,685)
Interest received		517	763
		<u>142</u>	<u>(5,922)</u>
Net cash provided by/(used in) investing activities			
<b>Change in cash and cash equivalents in the reporting period</b>		<u>72,170</u>	<u>(15,755)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>252,424</u>	<u>268,179</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>324,594</u></u>	<u><u>252,424</u></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

<b>1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>			
	31/3/21	31/3/20	
	£	£	
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	29,090	(74,109)	
<b>Adjustments for:</b>			
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	
<b>Net cash provided by/(used in) operations</b>	<u>72,236</u>	<u>(9,691)</u>	
<b>2. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1/4/20	Cash flow	At 31/3/21
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	252,424	72,170	324,594
	<u>252,424</u>	<u>72,170</u>	<u>324,594</u>
<b>Total</b>	<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

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#### 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 Sateleite 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	<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 £
Coronavirus Job Retention Scheme income	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	<u>3,710</u>	<u>2,707</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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	893,032	269,326	1,162,358
Investment income	730	33	763
Other income	142	61	203
<b>Total</b>	<u>893,904</u>	<u>269,420</u>	<u>1,163,324</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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 £
<b>Total</b>	921,382	316,051	1,237,433
<b>NET INCOME/(EXPENDITURE)</b>	(27,478)	(46,631)	(74,109)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	272,317	175,819	448,136
<b>TOTAL FUNDS CARRIED FORWARD</b>	244,839	129,188	374,027

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>MARKET VALUE</b>	
At 1st April 2020 and 31st March 2021	1
<b>NET BOOK VALUE</b>	
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:	% holding
Ordinary	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	(157)	(172)
<u>Summary of assets and liabilities</u>		
Assets	305	305
Liabilities	(2,980)	(2,823)
	(2,675)	(2,518)

**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 £
<b>Unrestricted funds</b>			
General fund	244,839	26,868	271,707
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	929,651	(902,783)	26,868
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	272,317	(27,478)	244,839
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	893,904	(921,382)	(27,478)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>1,163,324</u></u>	<u><u>(1,237,433)</u></u>	<u><u>(74,109)</u></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 £
<b>Unrestricted funds</b>			
General fund	272,317	(610)	271,707
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,823,555	(1,824,165)	(610)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 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	<u>7,807</u>	<u>9,250</u>	<u>11,221</u>

**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	<u>7,807</u>	<u>9,250</u>

**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	0.66	2.53	1.39

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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,071	12,802
Grants	1,210,100	1,149,556
	<u>1,216,171</u>	<u>1,162,358</u>
<b>Investment income</b>		
Deposit account interest	517	763
<b>Charitable activities</b>		
Covid Prevention income	1,818	-
Coronavirus Job Retention Scheme income	3,034	-
	<u>4,852</u>	<u>-</u>
<b>Other income</b>		
Other trading activities	908	203
	<u>908</u>	<u>203</u>
<b>Total incoming resources</b>	<u>1,222,448</u>	<u>1,163,324</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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 £
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Governance costs</b>		
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>
<b>Net income/(expenditure)</b>	<u>29,090</u>	<u>(74,109)</u>

This page does not form part of the statutory financial statements