

REGISTERED COMPANY NUMBER: 02361654 (England and Wales)

REGISTERED CHARITY NUMBER: 701434

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

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

PEOPLE IN ACTION (YORKSHIRE)

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for the Year Ended 31st March 2022**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

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

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

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

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

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

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

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

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

Clare Cavadino
Chair of the Board of Trustees

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

OBJECTIVES AND ACTIVITIES

a. Purpose and aims

Our purposes are:

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

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

b. Ensuring our work delivers our aims

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

c. Activities for achieving objectives

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

- Continuing to provide a range of services which are reflective of the aspirations and needs of people with learning disabilities and autistic people;
 - Holding regular meetings with member, parents/carers, staff, partners and stakeholders, to direct all aspects of the work of the charity;
 - Refining our Quality Assurance Framework, our systems and approaches to be ready to register with the Care Quality Commission in order to offer a wider range of services to those people with more complex needs.
 - Gathering feedback and evidence of impact from our existing projects, staff, members and volunteers to plan the future developments in line with the aspirations and needs expressed;
 - Exploring funding options to develop our activities further in line with these needs and aspirations;
 - Working in partnership with other agencies to develop joint projects with realistic and tangible service benefits that address new and unmet needs and offer choice.
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**Report of the Trustees
for the Year Ended 31st March 2022**

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

d. How our activities deliver public benefit

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

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

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

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

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

People with learning disabilities should:

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

Count Me In (CMI)

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

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

Changing Lives and Personal Health and Wellbeing

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

Back to Activity Project

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

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

Positive Aging in Action

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

Weight Management Project

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

Winter Wellbeing Project

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

Let's Get Digital Project

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

Wades Outdoor Project

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

Leeds Stars and Stay Active

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

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for the Year Ended 31st March 2022**

ACHIEVEMENT AND PERFORMANCE

Factors relevant to achieve objectives

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

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

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

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

Investment policy and performance

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

FINANCIAL REVIEW

Financial position

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

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

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

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

Balance sheet

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

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

FINANCIAL REVIEW

Principal funding sources

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

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

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

Pension arrangements

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

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

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

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

Investment policy and performance

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

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

FINANCIAL REVIEW**Reserves policy**

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

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

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

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

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

	31.3.22
	£
Income Risk	39,259
Cessation	62,241
Working Capital	101,486
Opportunities	10,120
Adversity	9,646
	<hr/>
Total reserves required	222,752
Unrestricted reserves at 31/3/22	293,632
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Unallocated reserves at 31/3/22	70,880
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The unallocated reserves are being held in 2022/23 as part of the organisation's prudent approach to the ongoing Covid costs and to meet our obligations as a Real Living Wage employer in the coming year.

Going concern

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

The principal objects of the charity are to provide:

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of Trustees

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

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

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

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

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

In an effort to maintain a broad range of skills and expertise to support the charity, an annual skills audit of the trustees is carried out in order to identify any gaps in skills. Targeted recruitment for trustees then takes place through Voluntary Action Leeds and other networks to which the charity belongs. During this year we were sad to say good bye to two of our fantastic trustees who had brought with them knowledge, skill and passion. We were pleased, however to welcome a new trustee who brings enthusiasm and a wealth of knowledge about services in Leeds and operational best practice.

All Board members take on an additional role to that of trustee; Chair, Vice Chair, Treasurer, Sub Group Member, Safeguarding lead or Fundraising lead. To help spread these responsibilities and continue to bring a range of viewpoints to our governance new trustees will be recruited next year.

Policies adopted for the induction and training of Trustees

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

We currently have seven trustees, who meet at least every eight weeks and are responsible for the financial and strategic direction and the policy of the charity. Due to the COVID-19 pandemic these meetings have been held via video conferencing and will be for the foreseeable future. The trustees are from varied professional backgrounds relevant to the work of the charity. The company secretary also sits on the Board but has no voting rights.

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

Risk management

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

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

Information on fundraising practices

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02361654 (England and Wales)

Registered Charity number

701434

Registered office

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

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

Trustees

C P Cavadino (Chair)
S J Dowgill
M A Ellis (Treasurer)
V M Kay (appointed 28/3/22)
Dr J Maston (Safeguarding Trustee)
L Musonza (Vice Chair)
L Smickersgill (Fundraising Lead)

Company Secretary

R Koivunen

Auditors

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

Solicitors

Wrigleys Solicitors LLP
19 Cookridge Street
Leeds
LS2 3AG

Bankers

Cafbank Ltd
PO Box 289
West Malling
M19 4TA

Yorkshire Bank Plc
94 Albion Street
Leeds
LS1 6AD

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

Key Management

Chief Executive	- Rachel Koivunen
Finance Manager	- Karen Pickard
Operations Manager	- Dean Carroll
Registered Manager	- Charles Wooll-Rivers
Human Resources Manager	- Leigh Ann Hays

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, Riley & Co Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 28/11/2022 and signed on its behalf by:

C. Cavadino
C P Cavadino - Trustee

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

Opinion

We have audited the financial statements of People In Action (Yorkshire) (the 'charitable company') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Jane Atkinson FCA (Senior Statutory Auditor)
for and on behalf of Riley & Co Limited
Statutory Auditor Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date:15 December 2022.....

PEOPLE IN ACTION (YORKSHIRE)

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022**

		Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	871,488	273,558	1,145,046	1,216,171
Charitable activities					
Connections in Action		-	687	687	1,687
Leeds Stars		-	1,573	1,573	549
Lets Talk Project		-	545	545	298
PIA Presents		-	-	-	500
Project overheads		-	-	-	1,818
Investment income	3	152	4	156	517
Other income	5	941	6,774	7,715	908
Total		872,581	283,141	1,155,722	1,222,448
EXPENDITURE ON					
Charitable activities					
	6				
Back to Activity		-	1,527	1,527	-
Changing Lives		-	92,859	92,859	97,776
Connections in Action		-	4,699	4,699	50,110
Count Me In		831,254	-	831,254	887,566
Leeds Stars		-	4,393	4,393	7,297
Leeds Stars - Special Olympics		-	58	58	35
Leeds Stars - Sports Academy		-	-	-	2,199
Let's Get Digital		-	6,132	6,132	-
Lets Talk Project		-	934	934	4,790
PIA Presents		-	190	190	1,990
Play, Fun & Learn		-	7,430	7,430	34,195
Positive Aging in Action		-	13,731	13,731	-
Project overheads		8,774	-	8,774	2,636
Space Active Virtual Satellite		-	61	61	-
Stay Active		-	2,156	2,156	2,439
Wades Outdoor		-	703	703	-
Weight Management		-	27,451	27,451	-
Wellbeing		-	96,918	96,918	89,744
Winter Wellbeing		-	4,102	4,102	-
Governance		10,626	2,755	13,381	12,581
Total		850,654	266,099	1,116,753	1,193,358
NET INCOME					
Transfers between funds	19	21,927 (3)	17,042 3	38,969 -	29,090 -

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

		Unrestricted fund	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	Notes	£	£	£	£
Net movement in funds		21,924	17,045	38,969	29,090
RECONCILIATION OF FUNDS					
Total funds brought forward		271,707	131,410	403,117	374,027
TOTAL FUNDS CARRIED FORWARD		<u>293,631</u>	<u>148,455</u>	<u>442,086</u>	<u>403,117</u>

The notes form part of these financial statements

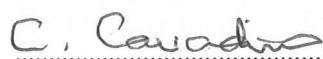
PEOPLE IN ACTION (YORKSHIRE) (REGISTERED NUMBER: 02361654)

Balance Sheet
31st March 2022

	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Tangible assets	13	1,633	4,402
Investments	14	1	1
		<u>1,634</u>	<u>4,403</u>
CURRENT ASSETS			
Debtors	15	243,641	190,030
Cash at bank and in hand		293,023	324,594
		<u>536,664</u>	<u>514,624</u>
CREDITORS			
Amounts falling due within one year	16	(94,655)	(108,103)
		<u>442,009</u>	<u>406,521</u>
NET CURRENT ASSETS			
		<u>442,009</u>	<u>406,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>443,643</u>	<u>410,924</u>
PENSION LIABILITY	20	(1,557)	(7,807)
		<u>442,086</u>	<u>403,117</u>
NET ASSETS		<u>442,086</u>	<u>403,117</u>
FUNDS	19		
Unrestricted funds		293,632	271,707
Restricted funds		148,454	131,410
		<u>442,086</u>	<u>403,117</u>
TOTAL FUNDS		<u>442,086</u>	<u>403,117</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28/11/2022 and were signed on its behalf by:


C P Cavadino - Trustee

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Cash Flow Statement
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	(31,682)	72,236
Interest paid		(45)	(208)
Net cash (used in)/provided by operating activities		(31,727)	72,028
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(375)
Interest received		156	517
Net cash provided by investing activities		156	142
Change in cash and cash equivalents in the reporting period		(31,571)	72,170
Cash and cash equivalents at the beginning of the reporting period		324,594	252,424
Cash and cash equivalents at the end of the reporting period		293,023	324,594

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Cash Flow Statement
for the Year Ended 31st March 2022

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

	31/3/22 £	31/3/21 £
Net income for the reporting period (as per the Statement of Financial Activities)	38,969	29,090
Adjustments for:		
Depreciation charges	2,769	3,710
Interest received	(156)	(517)
Interest paid	45	208
Movement in defined benefit pension	(6,250)	(1,443)
(Increase)/decrease in debtors	(53,611)	23,751
(Decrease)/increase in creditors	(13,448)	17,437
Net cash (used in)/provided by operations	<u>(31,682)</u>	<u>72,236</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	324,594	(31,571)	293,023
	<u>324,594</u>	<u>(31,571)</u>	<u>293,023</u>
Total	<u>324,594</u>	<u>(31,571)</u>	<u>293,023</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

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

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

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

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

Expenditure

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

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES - continued

Expenditure

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

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

Tangible fixed assets

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

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

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

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension costs and other post-retirement benefits

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

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Donations	9,539	6,071
Grants	1,135,507	1,210,100
	<u>1,145,046</u>	<u>1,216,171</u>

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

	31/3/22	31/3/21
	£	£
Children in Need - Play, Fun, Learn	-	28,847
Count Me In	863,424	928,725
Golden Giving - Leeds Stars	2,520	330
Jimbo's Fund Community Foundation	19,972	-
Jusaca Charitable Trust	2,000	-
LCC - Adult Weight Management Knowledge Transfer	47,378	-
LCC - Changing Lives	88,302	92,686
LCC - Personal Health and Wellbeing	97,628	99,700
Mencap - Let's Get Digital	6,438	-
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	52,408
Volition Leeds - Back to Activity	2,000	-
Wades Outdoor	1,000	-
Winter Wellbeing	4,845	-
Yorkshire Sport Foundation - Leeds Stars	-	1,600
Yorkshire Sport Foundation - Stay Active Virtual Satellite Project	-	5,804
	<u>1,135,507</u>	<u>1,210,100</u>

3. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	<u>156</u>	<u>517</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/22 £	31/3/21 £
Coronavirus Job Retention Scheme income	Connections in Action	687	1,687
Coronavirus Job Retention Scheme income	Leeds Stars	1,573	549
Coronavirus Job Retention Scheme income	Lets Talk Project	545	298
Coronavirus Job Retention Scheme income	PIA Presents	-	500
Covid Prevention income	Project overheads	-	1,818
		<u>2,805</u>	<u>4,852</u>

5. OTHER INCOME

	31/3/22 £	31/3/21 £
Other trading activities	<u>7,715</u>	<u>908</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Back to Activity	1,527	-	1,527
Changing Lives	92,859	-	92,859
Connections in Action	4,699	-	4,699
Count Me In	831,254	-	831,254
Leeds Stars	4,393	-	4,393
Leeds Stars - Special Olympics	58	-	58
Let's Get Digital	6,132	-	6,132
Lets Talk Project	934	-	934
PIA Presents	190	-	190
Play, Fun & Learn	7,430	-	7,430
Positive Aging in Action	13,731	-	13,731
Project overheads	8,774	-	8,774
Space Active Virtual Satellite	61	-	61
Stay Active	2,156	-	2,156
Wades Outdoor	703	-	703
Weight Management	27,451	-	27,451
Wellbeing	96,918	-	96,918
Winter Wellbeing	4,102	-	4,102
Governance	-	13,381	13,381
	<u>1,103,372</u>	<u>13,381</u>	<u>1,116,753</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Staff costs	983,353	1,066,823
Insurance	6,934	6,255
Light and heat	1,998	1,400
Telephone	8,475	8,390
Postage and stationery	2,155	6,423
Advertising	1,369	1,340
Sundries	2,611	3,610
Rent and service charges	25,606	13,511
Cleaning	780	446
Computer repairs and maintenance	17,915	23,432
Training	6,497	8,269
Subscriptions	118	90
Motor and travel expenses	15,295	7,583
Bad debts	1,441	12,750
General project costs	14,257	7,619
Office costs	1,652	1,755
Fundraising costs	47	259
Recruitment costs	3,598	3,096
Legal and professional fees	6,184	3,688
Bank charges	273	120
Depreciation	2,769	3,710
Interest payable and similar charges	45	208
	<u>1,103,372</u>	<u>1,180,777</u>

8. SUPPORT COSTS

	31/3/22	31/3/21
	£	£
Governance	<u>13,381</u>	<u>12,581</u>

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

	31/3/22	31/3/21
	£	£
Auditors' remuneration	7,638	7,416
External payroll services	<u>5,743</u>	<u>5,165</u>
	<u>13,381</u>	<u>12,581</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

9. NET INCOME/(EXPENDITURE)

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

	31/3/22	31/3/21
	£	£
Auditors' remuneration - Riley and Co Limited	7,638	7,416
Depreciation - owned assets	<u>2,769</u>	<u>3,710</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

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

11. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	919,828	994,041
Social security costs	47,376	51,219
Other pension costs	<u>16,149</u>	<u>21,563</u>
	<u>983,353</u>	<u>1,066,823</u>

Staff numbers express as a head count at the year end were: Remote staff 80 and core staff 13.

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

11. STAFF COSTS - continued

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

	31/3/22	31/3/21
Remote staff (F.T.E.)	32	34
Core office staff (F.T.E.)	11	11
	<u>43</u>	<u>45</u>

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

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

The remuneration, including employer national insurance and employer pension costs of those staff members is £191,583 (2021: £182,431).

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	928,725	287,446	1,216,171
Charitable activities			
Connections in Action	-	1,687	1,687
Leeds Stars	-	549	549
Lets Talk Project	-	298	298
PIA Presents	-	500	500
Project overheads	-	1,818	1,818
Investment income	507	10	517
Other income	419	489	908
Total	<u>929,651</u>	<u>292,797</u>	<u>1,222,448</u>
EXPENDITURE ON			
Charitable activities			
Changing Lives	-	97,776	97,776
Connections in Action	-	50,110	50,110
Count Me In	887,566	-	887,566
Leeds Stars	-	7,297	7,297
Leeds Stars - Special Olympics	-	35	35
Leeds Stars - Sports Academy	-	2,199	2,199
Lets Talk Project	-	4,790	4,790

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
PIA Presents	-	1,990	1,990
Play, Fun & Learn	-	34,195	34,195
Project overheads	2,636	-	2,636
Stay Active	-	2,439	2,439
Wellbeing	-	89,744	89,744
Governance	12,581	-	12,581
Total	902,783	290,575	1,193,358
NET INCOME	26,868	2,222	29,090
RECONCILIATION OF FUNDS			
Total funds brought forward	244,839	129,188	374,027
TOTAL FUNDS CARRIED FORWARD	271,707	131,410	403,117

13. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1st April 2021 and 31st March 2022	2,942	485	26,188	29,615
DEPRECIATION				
At 1st April 2021	2,787	485	21,941	25,213
Charge for year	155	-	2,614	2,769
At 31st March 2022	2,942	485	24,555	27,982
NET BOOK VALUE				
At 31st March 2022	-	-	1,633	1,633
At 31st March 2021	155	-	4,247	4,402

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

14. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

MARKET VALUE

At 1st April 2021 and 31st March 2022

1

NET BOOK VALUE

At 31st March 2022

1

At 31st March 2021

1

There were no investment assets outside the UK.

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

PIA Enterprises CIC

Registered office: Within the UK.

Nature of business: Community Interest Company

Class of share:	%
Ordinary	holding 100

31.3.22
£

31.3.21
£

Summary of trading results

Turnover	-	-
Total Expenditure	(172)	(157)
Taxation	-	-
Distribution to parent charity	-	-
Other income	172	2,836
	<u>172</u>	<u>2,836</u>
Loss for the financial year	<u>-</u>	<u>2,679</u>

Summary of assets and liabilities

Assets	305	305
Liabilities	(144)	(144)
	<u>161</u>	<u>161</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	230,064	180,041
Prepayments	10,831	9,662
Accrued Income	2,746	327
	<u>243,641</u>	<u>190,030</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	6,016	1,482
Social security and other taxes	12,161	15,092
Pension control	1,127	991
Unallocated cash receipts	-	2,818
Accruals	12,993	11,531
Wages and holiday pay accrual	62,358	76,189
	<u>94,655</u>	<u>108,103</u>

17. LEASING AGREEMENTS

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

	31/3/22	31/3/21
	£	£
Within one year	10,800	13,219
Between one and five years	43,200	45,216
In more than five years	3,995	14,795
	<u>57,995</u>	<u>73,230</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Fixed assets	1,633	-	1,633	4,402
Investments	1	-	1	1
Current assets	387,900	148,764	536,664	514,624
Current liabilities	(94,345)	(310)	(94,655)	(108,103)
Pension liability	(1,557)	-	(1,557)	(7,807)
	<u>293,632</u>	<u>148,454</u>	<u>442,086</u>	<u>403,117</u>

19. MOVEMENT IN FUNDS

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

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

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

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

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	244,839	26,868	271,707
Restricted funds			
100% Digital	410	-	410
Children in Need	21,116	(5,348)	15,768
Leeds City Council - Changing Lives	18,860	(2,420)	16,440
Leeds City Council - Personal Health and Wellbeing	73,278	10,085	83,363
Leeds Stars	6,280	(4,797)	1,483
Leeds Stars - Sport Academy	1,863	(1,799)	64
Leeds Stars - Special Olympics	1,206	3,215	4,421
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	3,985	3,985
The National Lottery Community Fund - Let's Talk	4,598	(4,492)	106
PIA Presents	1,577	(1,390)	187
Space 2 - Covid Impact	-	1,818	1,818
Stay Active	-	3,365	3,365
	<u>129,188</u>	<u>2,222</u>	<u>131,410</u>
TOTAL FUNDS	<u>374,027</u>	<u>29,090</u>	<u>403,117</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	929,651	(902,783)	26,868
Restricted funds			
Children in Need	28,847	(34,195)	(5,348)
Leeds City Council - Changing Lives	95,356	(97,776)	(2,420)
Leeds City Council - Personal Health and Wellbeing	99,829	(89,744)	10,085
Leeds Stars	2,500	(7,297)	(4,797)
Leeds Stars - Sport Academy	400	(2,199)	(1,799)
Leeds Stars - Special Olympics	3,250	(35)	3,215
The National Lottery Community Fund - Connections in Action (ID: 20128499)	54,095	(50,110)	3,985
The National Lottery Community Fund - Let's Talk	298	(4,790)	(4,492)
PIA Presents	600	(1,990)	(1,390)
Space 2 - Covid Impact	1,818	-	1,818
Stay Active	5,804	(2,439)	3,365
	<u>292,797</u>	<u>(290,575)</u>	<u>2,222</u>
TOTAL FUNDS	<u><u>1,222,448</u></u>	<u><u>(1,193,358)</u></u>	<u><u>29,090</u></u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

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

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	244,839	48,796	(3)	293,632
Restricted funds				
100% Digital	410	-	-	410
Back to Activity	-	472	-	472
Children in Need	21,116	(12,778)	-	8,338
Leeds City Council - Changing Lives	18,860	(4,039)	-	14,821
Leeds City Council - Personal Health and Wellbeing	73,278	12,639	-	85,917
Leeds Stars	6,280	(2,132)	-	4,148
Leeds Stars - Sport Academy	1,863	(1,799)	-	64
Leeds Stars - Special Olympics	1,206	3,522	-	4,728
Let's Get Digital	-	282	-	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	-	(27)	-	(27)
The National Lottery Community Fund - Let's Talk	4,598	(4,881)	-	(283)
PIA Presents	1,577	(1,580)	3	-
Positive Aging in Action	-	5,974	-	5,974
Space 2 - Covid Impact	-	1,757	-	1,757
Stay Active	-	1,208	-	1,208
Wades Outdoor	-	297	-	297
Weight Management	-	19,605	-	19,605
Winter Wellbeing	-	743	-	743
	<u>129,188</u>	<u>19,263</u>	<u>3</u>	<u>148,454</u>
TOTAL FUNDS	<u>374,027</u>	<u>68,059</u>	<u>-</u>	<u>442,086</u>

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,802,232	(1,753,436)	48,796
Restricted funds			
Back to Activity	2,000	(1,528)	472
Children in Need	28,847	(41,625)	(12,778)
Leeds City Council - Changing Lives	187,533	(191,572)	(4,039)
Leeds City Council - Personal Health and Wellbeing	200,505	(187,866)	12,639
Leeds Stars	9,558	(11,690)	(2,132)
Leeds Stars - Sport Academy	400	(2,199)	(1,799)
Leeds Stars - Special Olympics	3,615	(93)	3,522
Let's Get Digital	6,438	(6,156)	282
The National Lottery Community Fund - Connections in Action (ID: 20128499)	54,782	(54,809)	(27)
The National Lottery Community Fund - Let's Talk	843	(5,724)	(4,881)
PIA Presents	600	(2,180)	(1,580)
Positive Aging in Action	19,973	(13,999)	5,974
Space 2 - Covid Impact	1,818	(61)	1,757
Stay Active	5,803	(4,595)	1,208
Wades Outdoor	1,000	(703)	297
Weight Management	47,378	(27,773)	19,605
Winter Wellbeing	4,845	(4,102)	743
	575,938	(556,675)	19,263
TOTAL FUNDS	2,378,170	(2,310,111)	68,059

100% Digital

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

Back to Activity Project

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

Children In Need - Play, Fun and Learn

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

19. MOVEMENT IN FUNDS - continued

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

January 2020 - December 2020	£39,463
------------------------------	---------

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

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

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

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

Jubilee Project

Funding to provide multiple opportunities for the organisation to come together to celebrate the Platinum Jubilee of Her Majesty Queen Elizabeth in her Jubilee year.

Jubi-Leeds Talent Project

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

Leeds City Council - Changing Lives

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

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

Leeds City Council - Personal Health and Wellbeing

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

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

19. MOVEMENT IN FUNDS - continued

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

Leeds Stars

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

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

Leeds Stars - Sports Academy

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

Let's Get Digital Project

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

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

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

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

The National Lottery Community Fund - Let's Talk

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

PIA Presents

PIA Presents developed and promoted the talent of people with learning disabilities and autism through the provision of entertainment opportunities. The project provided a platform for people to demonstrate their skills to the wider Leeds community, allowing opportunities for integration and socialisation. The learning disability and autism friendly environment gave the artists, performers and audiences a safe space to enjoy live music and socialise, different from anything else that exists in the city. Great agility was demonstrated with this project as the last part was taken online but still managed to engage new talent and audiences virtually.

19. MOVEMENT IN FUNDS - continued

Positive Aging in Action

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

Space 2 - COVID Impact Project

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

Stay Active

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

Wades Outdoor Project

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

Weight Management Project

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

Winter Wellbeing Project

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

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

20. EMPLOYEE BENEFIT OBLIGATIONS

The company participates in a defined contribution scheme. Employer contributions amounting to £16,149 (2021: £21,563) were payable during the year. Within creditors at 31 March 2022 an amount of £1,127 (2021: £991) was due to the pension scheme made up of employee and employer contributions.

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

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

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

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

From 1 April 2019 to 31 January 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April).

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

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

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

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

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

Present values of provision

	31/3/22	31/3/21	31/3/20
	£	£	£
Present value of provision	1,557	7,807	9,250

Reconciliation of opening and closing provisions

2022

2021

PEOPLE IN ACTION (YORKSHIRE)

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

20. EMPLOYEE BENEFIT OBLIGATIONS - continued

	£	£
Provision at start of period	7,807	9,250
Unwinding of the discount factor (interest expense)	45	208
Deficit contribution paid	(1,976)	(1,918)
Re-measurement - impact of any change in assumptions	(36)	267
Re-measurement - amendments to contribution schedule	(4,283)	-
	<u>1,557</u>	<u>7,807</u>
Provision at end of period		

Income and expenditure impact

	2022	2021
	£	£
Interest expense	45	208
Re-measurement : Impact of any change in assumptions	(36)	267
Re-measurement : Amendments to contribution schedule	(4,283)	-

Assumptions

	31/3/22	31/3/21	31/3/20
	per annum	per annum	% per annum
Rate of discount	<u>2.35</u>	<u>0.66</u>	<u>2.53</u>

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

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

PEOPLE IN ACTION (YORKSHIRE)

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

23. ULTIMATE CONTROLLING PARTY

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

PEOPLE IN ACTION (YORKSHIRE)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,539	6,071
Grants	1,135,507	1,210,100
	<u>1,145,046</u>	<u>1,216,171</u>
Investment income		
Deposit account interest	156	517
Charitable activities		
Covid Prevention income	-	1,818
Coronavirus Job Retention Scheme income	2,805	3,034
	<u>2,805</u>	<u>4,852</u>
Other income		
Other trading activities	7,715	908
	<u>7,715</u>	<u>908</u>
Total incoming resources	<u>1,155,722</u>	<u>1,222,448</u>
EXPENDITURE		
Charitable activities		
Wages	919,828	994,041
Social security	47,376	51,219
Pensions	16,149	21,563
Insurance	6,934	6,255
Light and heat	1,998	1,400
Telephone	8,475	8,390
Postage and stationery	2,155	6,423
Advertising	1,369	1,340
Sundries	2,611	3,610
Rent and service charges	25,606	13,511
Cleaning	780	446
Computer repairs and maintenance	17,915	23,432
Training	6,497	8,269
Subscriptions	118	90
Motor and travel expenses	15,295	7,583
Carried forward	1,073,106	1,147,572

This page does not form part of the statutory financial statements

PEOPLE IN ACTION (YORKSHIRE)

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
Charitable activities		
Brought forward	1,073,106	1,147,572
Bad debts	1,441	12,750
General project costs	14,257	7,619
Office costs	1,652	1,755
Fundraising costs	47	259
Recruitment costs	3,598	3,096
Legal and professional fees	6,184	3,688
Bank charges	273	120
Depreciation of tangible fixed assets	2,769	3,710
Bank interest	45	208
	<hr/>	<hr/>
	1,103,372	1,180,777
Support costs		
Governance costs		
Auditors' remuneration	7,638	7,416
External payroll services	5,743	5,165
	<hr/>	<hr/>
	13,381	12,581
	<hr/>	<hr/>
Total resources expended	1,116,753	1,193,358
	<hr/>	<hr/>
Net income	38,969	29,090
	<hr/>	<hr/>

This page does not form part of the statutory financial statements