

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

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

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

**PEOPLE IN ACTION (YORKSHIRE)**

**Contents of the Financial Statements  
for the Year Ended 31st March 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 12</b>
<b>Report of the Independent Auditors</b>	<b>13 to 16</b>
<b>Statement of Financial Activities</b>	<b>17 to 18</b>
<b>Balance Sheet</b>	<b>19</b>
<b>Cash Flow Statement</b>	<b>20</b>
<b>Notes to the Cash Flow Statement</b>	<b>21</b>
<b>Notes to the Financial Statements</b>	<b>22 to 43</b>
<b>Detailed Statement of Financial Activities</b>	<b>44 to 45</b>

---

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

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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

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

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

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

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

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

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

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

---

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

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

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

**Linda Musonza**  
**Vice Chair of the Board of Trustees**

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

---

**OBJECTIVES AND ACTIVITIES**

**a. Purpose and aims**

Our purposes are:

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

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

**b. Ensuring our work delivers our aims**

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

**c. Activities for achieving objectives**

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

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

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

---

**d. How our activities deliver public benefit**

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

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

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

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

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

Learning disabled and autistic people should also:

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

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

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

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

**Public benefit**

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

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

---

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

**Count Me In (CMI)**

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

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

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

**Changing Lives and Personal Health and Wellbeing**

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

**Bear Hunt**

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

**Winter Wellbeing Project**

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

**Weight Management Project/Healthy Lifestyles Project**

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

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

---

**ACHIEVEMENT AND PERFORMANCE**

**Factors relevant to achieve objectives**

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

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

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

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

**FINANCIAL REVIEW**

**Financial position**

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

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

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

**Pension arrangements**

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

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

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

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



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

**FINANCIAL REVIEW****Investment policy and performance**

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

**Reserves policy**

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

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

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

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

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

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

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

**Going concern**

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

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

---

**FINANCIAL REVIEW**

**Principal Funding Sources**

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

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

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

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

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

The principal objects of the charity are to provide:

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

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

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Method of appointment or election of Trustees**

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

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

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

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

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

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

**Policies adopted for the induction and training of Trustees**

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

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

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

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

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

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

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

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

**Risk management**

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

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

**Information on fundraising practices**

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02361654 (England and Wales)

**Registered Charity number**

701434

**Registered office**

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

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

---

**Trustees**

CP Cavadino (resigned 25/9/23)

S J Dowgill

M A Ellis

V M Kay

Dr J Maston

L Musonza

L Smickersgill

The following trustees hold the office of:

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

**Company Secretary**

R Koivunen

**Auditors**

BK Plus Audit Ltd

Statutory Auditor

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

**Solicitors**

Wrigleys Solicitors LLP

19 Cookridge Street

Leeds

LS2 3AG

**Bankers**

Cafbank Ltd

PO Box 289

West Malling

M19 4TA

Yorkshire Bank Plc

94 Albion Street

Leeds

LS1 6AD

Virgin Money Plc

Jubilee House, Gosforth

Newcastle-Upon-Tyne

NE3 4PL

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

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Key Management**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

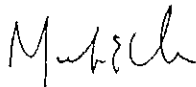
In so far as the trustees are aware:

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

**AUDITORS**

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

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



.....  
M A Ellis - Trustee

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

---

**Opinion**

We have audited the financial statements of People In Action (Yorkshire) (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

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

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

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

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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



**Our responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

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

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

---

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

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

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

**Use of our report**

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

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



Date: 27 November 2023

PEOPLE IN ACTION (YORKSHIRE)

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

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

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

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

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

The notes form part of these financial statements

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

Balance Sheet  
31st March 2023

	Notes	31/3/23 £	31/3/22 £
<b>FIXED ASSETS</b>			
Tangible assets	13	5,962	1,633
Investments	14	1	1
		<u>5,963</u>	<u>1,634</u>
<b>CURRENT ASSETS</b>			
Debtors	15	162,799	243,641
Cash at bank and in hand		348,271	293,023
		<u>511,070</u>	<u>536,664</u>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(89,167)	(94,655)
		<u>421,903</u>	<u>442,009</u>
<b>NET CURRENT ASSETS</b>			
		<u>427,866</u>	<u>443,643</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>PENSION LIABILITY</b>	20	(993)	(1,557)
		<u>426,873</u>	<u>442,086</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	19		
Unrestricted funds		246,166	293,632
Restricted funds		180,707	148,454
		<u>426,873</u>	<u>442,086</u>
<b>TOTAL FUNDS</b>			

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

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



M A Ellis - Trustee

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

Cash Flow Statement  
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	59,962	(31,682)
Interest paid		-	(45)
Net cash provided by/(used in) operating activities		<u>59,962</u>	<u>(31,727)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(6,824)	-
Interest received		<u>2,110</u>	<u>156</u>
Net cash (used in)/provided by investing activities		<u>(4,714)</u>	<u>156</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>55,248</u>	<u>(31,571)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>293,023</u>	<u>324,594</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>348,271</u></u>	<u><u>293,023</u></u>

The notes form part of these financial statements

PEOPLE IN ACTION (YORKSHIRE)

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

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

### Income

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

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

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

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

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

### Expenditure

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

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

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

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

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



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

---

1. ACCOUNTING POLICIES - continued

**Expenditure**

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

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

**Tangible fixed assets**

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

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

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

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

**Taxation**

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

**Fund accounting**

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

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

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

**Pension costs and other post-retirement benefits**

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

PEOPLE IN ACTION (YORKSHIRE)

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

2. DONATIONS AND LEGACIES

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

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

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

3. INVESTMENT INCOME

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

PEOPLE IN ACTION (YORKSHIRE)

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/23 £	31/3/22 £
Coronavirus Job Retention Scheme income	Connections in Action	-	687
Coronavirus Job Retention Scheme income	Leeds Stars	-	1,573
Coronavirus Job Retention Scheme income	Lets Talk Project	-	545
		<u>-</u>	<u>2,805</u>

5. OTHER INCOME

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

6. CHARITABLE ACTIVITIES COSTS

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

PEOPLE IN ACTION (YORKSHIRE)

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

PEOPLE IN ACTION (YORKSHIRE)

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

8. **SUPPORT COSTS - continued**

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

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

9. **NET INCOME/(EXPENDITURE)**

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

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

10. **TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

11. **STAFF COSTS**

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

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

11. STAFF COSTS - continued

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

PEOPLE IN ACTION (YORKSHIRE)

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

13. TANGIBLE FIXED ASSETS

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

PEOPLE IN ACTION (YORKSHIRE)

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

14. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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

**PIA Enterprises CIC**

Registered office: Within the UK.

Nature of business: Community Interest Company

Class of share:	% holding
Ordinary	100

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



PEOPLE IN ACTION (YORKSHIRE)

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. LEASING AGREEMENTS

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

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

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

PEOPLE IN ACTION (YORKSHIRE)

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

19. MOVEMENT IN FUNDS

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

PEOPLE IN ACTION (YORKSHIRE)

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

19. MOVEMENT IN FUNDS - continued

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

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

PEOPLE IN ACTION (YORKSHIRE)

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	271,707	21,928	(3)	293,632
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>403,117</u>	<u>38,969</u>	<u>-</u>	<u>442,086</u>

PEOPLE IN ACTION (YORKSHIRE)

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

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	872,581	(850,653)	21,928
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>1,155,722</u>	<u>(1,116,753)</u>	<u>38,969</u>

PEOPLE IN ACTION (YORKSHIRE)

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

19. MOVEMENT IN FUNDS - continued

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

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

PEOPLE IN ACTION (YORKSHIRE)

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

19. MOVEMENT IN FUNDS - continued

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

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

**100% Digital**

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

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

---

19. MOVEMENT IN FUNDS - continued

**Back to Activity Project**

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

**Children In Need - Play, Fun and Learn**

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

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

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

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

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

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

**Dying Matters Community Project**

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

**Healthy Lifestyles in Action Project**

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

**Healthy Lifestyles Project**

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

**Household Support Fund Project**

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

**International Day of Disabled People Project**

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

**Jubi-Leeds Talent Project**



**19. MOVEMENT IN FUNDS - continued**

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

**Leeds City Council - Changing Lives**

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

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

**Leeds City Council - Personal Health and Wellbeing**

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

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

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

**Leeds Stars**

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

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

**Leeds Stars - Sports Academy**

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

**Let's Get Digital Project**

**19. MOVEMENT IN FUNDS - continued**

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

**LGBT+ Community Project**

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

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

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

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

**The National Lottery Community Fund - Let's Talk**

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

**Positive Aging in Action**

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

**Space 2 - COVID Impact Project**

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

**Stay Active**

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

**Stay Well This Winter Project**

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

**Together Fund Getting Active Project**

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

**Wades Outdoor Project**

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

---

**19. MOVEMENT IN FUNDS - continued**

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

**Weight Management Project**

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

**Winter Wellbeing Project**

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

**20. EMPLOYEE BENEFIT OBLIGATIONS**

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

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

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

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

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

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

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

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

**20. EMPLOYEE BENEFIT OBLIGATIONS - continued**

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

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

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

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

**Present values of provision**

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

**Reconciliation of opening and closing provisions**

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

**Income and expenditure impact**

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

**Assumptions**

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

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

**21. RELATED PARTY DISCLOSURES**

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

**22. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

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

**23. ULTIMATE CONTROLLING PARTY**

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

PEOPLE IN ACTION (YORKSHIRE)

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

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

This page does not form part of the statutory financial statements

PEOPLE IN ACTION (YORKSHIRE)

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

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

This page does not form part of the statutory financial statements