

Charity registration number 701434

Company registration number 02361654 (England and Wales)

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

# PEOPLE IN ACTION (YORKSHIRE)

## LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S J Dowgill M A Ellis Dr J Gibson V M Kay L Musonza L Smickersgill Dr A Welsh (Appointed 3 June 2024)	
		(Appointed 29 Jan 2024)
Secretary	R Koivunen	
Chair	S J Dowgill	
Vice Chair	L Musonza	
Treasurer	M A Ellis	
Safeguarding Trustee	Dr J Maston	
Fundraising Lead	L Smickersgill	
Senior management	Rachel Koivunen Karen Pickard Danielle Martin Charles Woolf-Rivers Leigh Ann Hays	(Chief Executive) (Finance Manager) (Operations Manager) (Registered Manager) (Human Resources Manager)
Charity number	701434	
Company number	02361654	
Registered office	The Old Fire Station Glpton Approach Leeds West Yorkshire LS9 6NL	
Auditor	BK Plus Audit Limited 52 St Johns Lane Hallifax West Yorkshire England HX1 2BW	
Bankers	CAF Bank Ltd PO Box 289 West Malling M19 4TA CAF Bank Ltd Yorkshire Bank Plc 94 Albion Street Leeds LS1 6AD	
Solicitors	Virgin Money Plc Jubilee House Gosforth Newcastle-Upon-Tyne NE3 4PL Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG	

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# PEOPLE IN ACTION (YORKSHIRE)

## CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

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

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

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

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

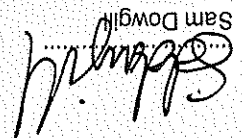
I hope you enjoy reading the trustees' report and financial statements and seeing the real progress that has been made. We always welcome any comments or feedback you may like to give on our activities.

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

**PEOPLE IN ACTION (YORKSHIRE)**

**CHAIR'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**



Sam Dowling

Chair of the Board of Trustees

Date: 25 November 2024

# PEOPLE IN ACTION (YORKSHIRE)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

#### a. Purpose and aims

Our purposes are:

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

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

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

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

#### b. Ensuring our work delivers our aims

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



## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

#### c. Activities for achieving objectives

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

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

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

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

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

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

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

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

## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

Learning disabled and autistic people should also:

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

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

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

#### Achievements and performance

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

#### Count Me In (CMI)

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

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

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

#### Personal Health and Wellbeing

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

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

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



## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

#### Changing Lives and Personal Health and Wellbeing

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

The highlights for this period far outweigh the challenges though!

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

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

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

#### Winter Wellbeing Project

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

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

#### Healthy Lifestyles Project

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

#### Communications and Member Engagement

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

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

## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

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

In August we secured funding from Leeds inspired to host our annual talent competition for learning disabled and autistic people. We auditioned 50 people and hosted the final live in November to which 200 people bought tickets to watch. A live band and accompanied singers, we had a comedian, a performance poet and dancers. Emmerdale's Jay Kontzie agreed to judge alongside 2 previous winners. We received some additional funding from Forum Central's International Day of Disabled People's grants to pay a professional to caption the livestream to add an extra layer of accessibility. You can watch the live final here [https://youtu.be/5d0\\_MjKA-e4](https://youtu.be/5d0_MjKA-e4).

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

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

#### e. Investment policy and performance

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

#### f. Factors relevant to achieve objectives

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

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

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

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

## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

#### Financial review

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

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

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

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

#### Balance sheet

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

#### Pension arrangements

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

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

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

#### Going concern

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

## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

#### Reserves policy

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

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

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

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

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

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

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

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

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

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

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

#### Principal funding sources

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

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

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

## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

#### Structure, governance and management

##### a. Constitution

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

The principal objects of the charity are to provide:

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

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

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

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

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



## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

#### b. Method of appointment or election of Trustees

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

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

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

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

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

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

#### c. Policies adopted for the induction and training of Trustees

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

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

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

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



## PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2024

#### d. Organizational structure and decision making

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

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

#### e. Risk management

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

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

#### Information on fundraising practices

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

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

#### Auditor

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

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

S J Dowling  
Trustee

Date: 25 November 2024

## PEOPLE IN ACTION (YORKSHIRE)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

**FOR THE YEAR ENDED 31 MARCH 2024**

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

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

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

## PEOPLE IN ACTION (YORKSHIRE)

### INDEPENDENT AUDITOR'S REPORT

#### TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

##### Opinion

We have audited the financial statements of People in Action (Yorkshire) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### Basis for opinion

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

##### Conclusions relating to going concern

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

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

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

##### Other information

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

We have nothing to report in this regard.

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

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

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

## PEOPLE IN ACTION (YORKSHIRE)

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

## PEOPLE IN ACTION (YORKSHIRE)

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

##### Other matters

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

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

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

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

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

- Performed analytical procedures to identify any unusual or unexpected relationships;

- Tested journal entries to identify unusual transactions

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

- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;

- Reading the minutes of meetings of those charged with governance;

- Enquiring of management as to actual and potential litigation and claims; and

- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

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

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

## PEOPLE IN ACTION (YORKSHIRE)

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF PEOPLE IN ACTION (YORKSHIRE)

##### Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

Chartered Accountants  
Statutory Auditor  
*BK Plus Audit Limited*

52 St Johns Lane  
Halifax  
West Yorkshire  
England  
HX1 2BW

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



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

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

The statement of financial activities derive from continuing activities.

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

# PEOPLE IN ACTION (YORKSHIRE)

## BALANCE SHEET

AS AT 31 MARCH 2024

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

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

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

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

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

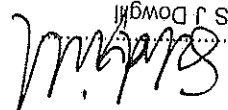
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**PEOPLE IN ACTION (YORKSHIRE)**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2024**

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

  
S J Dowling  
Trustee

Company registration number 02361654 (England and Wales)

# PEOPLE IN ACTION (YORKSHIRE)

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

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

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1	Accounting policies	
	Charity information	People in Action (Yorkshire) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Old Fire Station, Gipton Approach, Leeds, West Yorkshire, LS9 6NL.
1.1	Accounting convention	The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.
		The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.
		The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.
1.2	Going concern	At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.
1.3	Charitable funds	Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.
		Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.
		Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.
1.4	Income	Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.
		Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.
		Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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



# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies (Continued)

#### 1.10 Financial instruments

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

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

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

##### Basic financial assets

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

##### Basic financial liabilities

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

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

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

##### Derecognition of financial liabilities

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

#### 1.11 Employee benefits

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

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

#### 1.12 Retirement benefits

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

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

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

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies (Continued)

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

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

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

### 2 Critical accounting estimates and judgements

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

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

# PEOPLE IN ACTION (YORKSHIRE)

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

### 3 Income from donations and legacies

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

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4	Income from charitable activities	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
5	Charitable activities Other trading activities	2,463	24,481	26,944	2,058	19,491	21,549
		£	£	£	£	£	£
	Income from investments				Unrestricted funds 2024	Unrestricted funds 2023	Unrestricted funds 2023
					£	£	£
	Interest receivable				5,894	2,110	

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

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

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities (C continued)

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



# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7	Support costs allocated to activities	Charitable activities	2024	2023	£	14,690	14,521	Governance	Governance costs comprise:	£	2024	2023	£	8,036	7,867	6,654	14,690	14,521	Net movement in funds	The net movement in funds is stated after charging/(crediting):	Fees payable for the audit of the charity's financial statements	Depreciation of owned tangible fixed assets	Trustees	9	Trustees expenses of £Nil (2023 : £34) were reclaimed in the year for statutory items relating to work undertaken on fundraising.	Employees	10	The average monthly number of employees during the year was:	2024	2023	Number	78	11	89	Total

**FOR THE YEAR ENDED 31 MARCH 2024**

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

<b>Cost</b>					
At 1 April 2023	2,942	485	14,609	18,036	
Additions	-	1,350	-	1,350	
Disposals	-	(323)	(2,579)	(2,902)	
At 31 March 2024	2,942	1,512	12,030	16,484	
<b>Depreciation and impairment</b>					
At 1 April 2023	2,942	485	8,647	12,074	
Depreciation charged in the year	-	358	2,389	2,747	
Eliminated in respect of disposals	-	(323)	(2,579)	(2,902)	
At 31 March 2024	2,942	520	8,457	11,919	
<b>Carrying amount</b>					
At 31 March 2024	-	992	3,573	4,565	
At 31 March 2023	-	-	5,962	5,962	

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13	Fixed asset investments																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

# PEOPLE IN ACTION (YORKSHIRE)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 18 Restricted funds

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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## PEOPLE IN ACTION (YORKSHIRE)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds (Continued)

A description of the main restricted fund activities is below:

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

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

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

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

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

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

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

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

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

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

**PEOPLE IN ACTION (YORKSHIRE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**18    Restricted funds    (Continued)**

**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.

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

		2023		2024	
General fund	At 1 April 2023	£293,631	£750,447	At 1 April 2023	£246,166
	Incoming resources			Incoming resources	
General fund	At 1 April 2024	£246,166	£856,680	At 1 April 2024	£214,764
	Incoming resources			Incoming resources	
General fund	At 31 March 2023	£246,165	£(797,842)	At 31 March 2023	£(122)
	Transfers			Transfers	
General fund	At 31 March 2024	£246,165	£(797,842)	At 31 March 2024	£(122)
	Transfers			Transfers	

## 20 Analysis of net assets between funds

<b>At 31 March 2024:</b>			<b>At 31 March 2023:</b>		
Tangible assets	4,565	-	Tangible assets	5,962	-
Investments	1	-	Investments	1	-
Current assets/(liabilities)	210,662	207,345	Current assets/(liabilities)	241,195	180,708
Provisions and pensions	(464)	-	Provisions and pensions	(993)	-
	<u>214,764</u>	<u>207,345</u>		<u>246,165</u>	<u>180,708</u>
<b>Unrestricted funds</b>	<b>214,764</b>	<b>207,345</b>	<b>Unrestricted funds</b>	<b>246,165</b>	<b>180,708</b>
<b>Restricted funds</b>	<b>4,565</b>	<b>1</b>	<b>Restricted funds</b>	<b>5,962</b>	<b>1</b>
<b>Total</b>	<b>219,329</b>	<b>208,350</b>	<b>Total</b>	<b>252,127</b>	<b>181,709</b>
<b>At 31 March 2024:</b>			<b>At 31 March 2023:</b>		
Tangible assets	4,565	-	Tangible assets	5,962	-
Investments	1	-	Investments	1	-
Current assets/(liabilities)	210,662	207,345	Current assets/(liabilities)	241,195	180,708
Provisions and pensions	(464)	-	Provisions and pensions	(993)	-
	<u>214,764</u>	<u>207,345</u>		<u>246,165</u>	<u>180,708</u>
<b>Unrestricted funds</b>	<b>214,764</b>	<b>207,345</b>	<b>Unrestricted funds</b>	<b>246,165</b>	<b>180,708</b>
<b>Restricted funds</b>	<b>4,565</b>	<b>1</b>	<b>Restricted funds</b>	<b>5,962</b>	<b>1</b>
<b>Total</b>	<b>219,329</b>	<b>208,350</b>	<b>Total</b>	<b>252,127</b>	<b>181,709</b>

**FOR THE YEAR ENDED 31 MARCH 2024**

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

23 Subsidiaries

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

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

Cash (absorbed by)/generated from operations

The charity had no material debt during the year.