

Charity registration number 701434 (England and Wales)

Company registration number 02361654

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

PEOPLE IN ACTION (YORKSHIRE)

LEGAL AND ADMINISTRATIVE INFORMATION

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

PEOPLE IN ACTION (YORKSHIRE)

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PEOPLE IN ACTION (YORKSHIRE)

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

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

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

.....
Sam Dowgill

Chair of the Board of Trustees

Date:

PEOPLE IN ACTION (YORKSHIRE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

a. Purpose and aims

Our charitable purposes remain:

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

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

b. Delivering our aims

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

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

c. Activities for achieving objectives

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

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

d. How our activities deliver public benefit

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

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

Learning disabled and autistic people should also:

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

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

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

Achievements and performance

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

Count Me In (CMI)

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

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

Group Services: Personal Health & Wellbeing and Changing Lives

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

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

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

Healthy Lifestyle Project

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

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

Member Ambassador (MA) Project

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

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

Other Developments

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

e. Investment policy and performance

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

f. Factors relevant to achieve objectives

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

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

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

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

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

Balance sheet

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

Pension arrangements

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

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

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

Going concern

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

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

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

Principal funding sources

The principal sources of funding during 2024/25 were:

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

Structure, governance and management

a. Constitution

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

The principal objects of the charity are to provide:

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

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

S J Dowgill

M A Ellis

Dr J Gibson

(Appointed 3 June 2024)

V M Kay

L Musonza

L Smickersgill

A Welsh

(Appointed 3 June 2024)

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

b. Method of appointment or election of Trustees

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

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

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

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

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

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

c. Policies adopted for the induction and training of Trustees

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

d. Organizational structure and decision making

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

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

e. Risk management

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

Information on fundraising practices

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

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

Plans for the Future

In 2025/26 we will:

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

Public Benefit

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

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

Auditor

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

PEOPLE IN ACTION (YORKSHIRE)

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

FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

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

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

Samuel Dowgill

.....
S J Dowgill

Trustee

10/12/2025
Date:

PEOPLE IN ACTION (YORKSHIRE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Opinion

We have audited the financial statements of People In Action (Yorkshire) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Other matters

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

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

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

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

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

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

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF PEOPLE IN ACTION (YORKSHIRE)

Use of our report

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

Victoria Atkinson FCA (Senior Statutory Auditor)

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

Chartered Certified Accountants

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

England

Date: 16 December 2025

BK Plus Audit Limited

PEOPLE IN ACTION (YORKSHIRE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

Samuel Dowgill

S J Dowgill
Trustee

Company registration number 02361654 (England and Wales)

PEOPLE IN ACTION (YORKSHIRE)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Fixed asset investments

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

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

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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

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

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

2 Critical accounting estimates and judgements

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

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

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

5 Income from investments

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

(Continued)

Analysis by activity

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

(Continued)

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

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

11 Taxation

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

12 Tangible fixed assets

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

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

8 Net movement in funds

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

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes

(Continued)

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

Defined benefit schemes

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

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

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

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Fixed asset investments

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

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

14 Debtors

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

15 Creditors: amounts falling due within one year

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

16 Retirement benefit schemes

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

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

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Reaching Communities Healthy Lifestyles Project

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

The Will Trust CLS Project

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

Travel with Confidence

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

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

Yorkshire Talent Project

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

A description of the main restricted fund activities is below:

Children in Needs- Play, Fun and Learn

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

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

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

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

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

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

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

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

Member Ambassadors Project

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

Count Me In At Home

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

Leeds Stars

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

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

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Operating lease commitments

Lessee

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

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

21 Related party transactions

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

22 Subsidiaries

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

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

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

23 Cash absorbed by operations

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

24 Analysis of changes in net funds

The charity had no material debt during the year.

PEOPLE IN ACTION (YORKSHIRE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

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

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

19 Analysis of net assets between funds

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

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