

Belle Isle Senior Action - BISA

England & Wales · Charity number 701895

Details

Other names BELLE ISLE ELDERLY WINTER AID

Status Registered

Legal form Other

Registered 1989-08-15

Register [View on the Charity Commission register](#)

Contact

Address 26 Broom Crescent
Leeds
LS10 3JN

Phone 01132778208

Email info@belleisle.org.uk

Website www.belleisle.org.uk

Activities

Objects: THE RELIEF OF THE AGED IN THE BELLE ISLE NEIGHBOURHOOD OF LEEDS AND IN PARTICULAR THE RELIEF OF POVERTY AND THE PROTECTION OF GOOD HEALTH OF THE AGED. THE ADVANCEMENT OF THE EDUCATION OF THE AGED IN THE AREA OF BENEFIT IN RELATION TO FINANCIAL, HEALTH, HOUSING AND WELFARE ENTITLEMENTS. THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC, AND PROMOTION OF RESEARCH CONCERNING THE NEEDS OF THE AGED IN RELATION TO THE PROVISIONS OF FUEL HEATH AND LIGHT, AN THE*

Activities: The charity works in the Belle Isle area of Leeds and supports older people to remain living at home. We offer activities in the following areas of need: Social Contact; Health Promotion; Safety & Security; Winter Warmth and help around the House and Home.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** BELLE ISLE NEIGHBOURHOOD
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£165,001	£233,753	-	-
2024-03-31	£173,749	£235,566	-	-
2023-03-31	£173,474	£216,389	-	-
2022-03-31	£160,583	£166,432	-	-
2021-03-31	£199,156	£140,789	-	-

Trustees

Name	Role	Appointed
Rosalyn Margaret Whitfield	Chair	2022-09-13
Christine Palfreyman		2022-09-13
David Geldard		2018-10-24
Margaret Elizabeth BROWN		

Belle Isle Senior Action - BISA

England & Wales - Charity number 701895

Accounts

Belle Isle Senior Action - BISA

Charity number 701895

Annual Report and Financial Statements for the year ended 31 March 2025



Belle Isle Senior Action - BISA

**Annual Report and Financial Statements
for the year ended 31 March 2025**

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Prepared by West Yorkshire Community Accountancy Service CIO

Belle Isle Senior Action - BISA

Trustees' report for the year ended 31 March 2025

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Rosalyn Whitfield	Chair	
David Geldard	Vice Chair	
Margaret Brown	Secretary	
Christine Palfreyman	Trustee	
Lisa Starbrook	Co-opted	Appointed 13 February 2025
Ian Campbell-McLean	Co-opted; Treasurer	Appointed 13 February 2025
Emma Pogson-Golden	Ex-Officio	Appointed 13 February 2025
Alan Jones		Resigned 9 April 2024
Lynda Lock		Resigned 10 October 2024
Michael Griffiths		Resigned 28 August 2025

Charity number	701895	Registered in England and Wales
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Registered and principal address

26a Broom Crescent
Belle Isle
Leeds
LS10 3JN

Bankers

Unity Trust bank
PO Box 7193
Planetary Road
Willenhall. WV1 9DG

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 1 August 1989 as amended 2 June 1992 and 18 September 2019.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

The organisation is established for

- i) The relief of the aged in the Belle Isle neighbourhood of Leeds (the area of benefit) and in particular the relief of poverty and the protection of good health of the aged.
- ii) The advancement of education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements.
- iii) The advancement of the education of the public, and the promotion of research concerning the needs of the aged in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities

We are a small locally based charity working with older people living in a poor neighbourhood ward area – Belle Isle in Leeds. We were the first charity to be formed within a Leeds locality in 1986, specifically to support local older people, and are supported and officially recognised by Leeds City Council. We are part of the Network of locally based charities in all areas of Leeds known as the Neighbourhood Networks for Older People.

We support approximately 800 older people in our area to live independently in our community. We do this through the provision of a range of services, and the existence of our '59 Club', which is a Day Centre for older people to attend.

We provide a range of services both from our 59 Club and also from our office hub. These include: fully accessible transport for those who cannot use public transport. This transport on a daily basis consists of lifts from home to our Centre to attend activities and then return home. We also run day trips and outings with our fully accessible minibus, enabling those who could not otherwise get out and about to play an active part in the life of their community.

At our 59 Club we provide the following: Bingo, games and social activities; a Craft Group; Lunch Clubs etc.

From our office hub we provide a range of support services aimed at enabling older people to live independently in their community for as long as possible. These include: Outreach Worker home visits to assist with Needs Assessments, welfare benefit applications, help with letters and form filling; signposting to other agencies; a Home Care Service providing shopping, cleaning and cooking meals for disabled and isolated older people in their own homes, a Gardening Scheme; a Handyman Scheme to assist older people with minor repairs to their homes, installing smoke alarms, carbon monoxide alarms and Key Safes so that Care Workers can get in and out of isolated older people's homes safely without them having to answer the door. We also now provide two Digital Inclusion Classes to assist older people to get online. We provide them with computer tablets with sim cards that give them free data to access the internet, and teach them how to do this. We also provide home visits to isolated older people to teach them about information technology.

Public benefit statement

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We support older people over 60 years of age, living within a specific area of Leeds 10 – Belle Isle, with the advancement of education, relief of poverty, combat social isolation, and provide opportunities for volunteering. We do this through the following 'heads of charity' work we do: Winter Warmth; Safety & Security; Social Contact; Shelter; Health Promotion; Client Support Programme; Volunteering.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance

The demand for our services has grown considerably. Our 59 Club is very well used. To help older people with the Energy Crisis, we have opened our 59 Club on Monday and Friday mornings as a “*Warm & Welcome Centre*.” Older people can come in keep warm, and enjoy a free tea or coffee and a free bacon butty! This was made possible due to funding from Leeds Older People’s Forum.

Financial review

The net expenditure for the year was £68,752, including net expenditure of £22,917 on unrestricted funds and net expenditure of £45,835 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £141,864.

£30,000 has been designated by the trustees towards future replacement of the charity's minibus, leaving unrestricted general reserves of £111,864 at the balance sheet date.

BISA's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained (for a period of up to 1 year), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the inherent credit and associated risks of placing client monies paid in advance of activities.

- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;

- the funding of unforeseen major projects that have not been provided for in the normal financial planning process;

- and the setting aside of an appropriate sum for ensuring the continuation of regular activities of BISA

The unrestricted reserves of the charity are allocated to meet the above risks.

Approved by the board of trustees on 13/1/2026

Rosalyn Whitfield (Trustee)

Belle Isle Senior Action - BISA

Independent examiner's report to the trustees of Belle Isle Senior Action - BISA

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

15/1/2026

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Belle Isle Senior Action - BISA
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants, legacies and donations	(2)	411	119,949	120,360	135,308
Income from services		30,075	-	30,075	27,868
Local fundraising		3,667	-	3,667	3,033
Other income		79	10,820	10,899	7,540
Total income		34,232	130,769	165,001	173,749
Expenditure on:					
Staff costs	(3)	-	127,737	127,737	153,501
Activities including gardening		472	-	472	2,041
Minibus		3,616	577	4,193	5,099
Volunteer expenses		314	-	314	728
Home heating, safety and security		289	20,700	20,989	291
Winter warmth		-	1,979	1,979	405
Holidays, trips and events		3,956	12,820	16,776	16,403
Lunch club and hot meals		4,714	1,817	6,531	5,357
Repairs and renewals		2,692	-	2,692	2,673
Equipment		571	-	571	2,200
Accommodation and admin - 59 centre		6,384	3,220	9,604	6,873
Depreciation		3,235	-	3,235	4,557
Telephone, travel and training		3,695	1,455	5,150	5,684
Postage, stationery and advertising		3,633	-	3,633	1,591
Insurance		1,022	-	1,022	997
Accommodation and admin - office		10,616	4,736	15,352	9,777
HR Support		1,669	-	1,669	2,033
Bank charges		523	-	523	572
Affiliation and subs		571	270	841	722
AGM and governance		118	-	118	725
Independent examination		1,500	-	1,500	1,560
Payroll costs		-	1,293	1,293	1,494
Freelance costs		6,010	-	6,010	7,520
Fundraising costs		1,549	-	1,549	2,763
Total expenditure		57,149	176,604	233,753	235,566
Net income / (expenditure)		(22,917)	(45,835)	(68,752)	(61,817)
Fund balances brought forward		173,018	56,161	229,179	290,996
Fund balances carried forward	(4)	150,101	10,326	160,427	229,179

All incoming resources and resources expended derive from continuing activities.

Belle Isle Senior Action - BISA

Balance sheet

as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 8,237	-	8,237	11,472
Total fixed assets	<u>8,237</u>	<u>-</u>	<u>8,237</u>	<u>11,472</u>
Current assets				
Debtors and prepayments	(6) 5,261	212	5,473	3,100
Cash at bank and in hand	(7) 158,520	10,114	168,634	227,180
Total current assets	<u>163,781</u>	<u>10,326</u>	<u>174,107</u>	<u>230,280</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 21,917	-	21,917	12,573
Total current liabilities	<u>21,917</u>	<u>-</u>	<u>21,917</u>	<u>12,573</u>
Net current assets / (liabilities)	<u>141,864</u>	<u>10,326</u>	<u>152,190</u>	<u>217,707</u>
Net assets	<u>150,101</u>	<u>10,326</u>	<u>160,427</u>	<u>229,179</u>
Funds				
Unrestricted funds				
General unrestricted funds	120,101	-	120,101	143,018
Designated funds	(9) 30,000	-	30,000	30,000
Unrestricted funds	<u>150,101</u>	<u>-</u>	<u>150,101</u>	<u>173,018</u>
Restricted funds	-	10,326	10,326	56,161
Total funds	<u>150,101</u>	<u>10,326</u>	<u>160,427</u>	<u>229,179</u>

The financial statements were approved by the board of trustees on 13/1/2026

Rosalyn Whitfield (Trustee)

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance basis as follows:

Office and other equipment: 33.33% per annum

Computer equipment: 33.33% per annum

Equipment held under finance leases: over the life of the lease

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Department for Transport	-	277	277	239
Health for All	-	146	146	900
Leeds City Council (salaries/overheads)	-	117,272	117,272	117,272
Voluntary Action Leeds	-	254	254	-
Windmill Community Transport	-	2,000	2,000	1,000
BITMO	-	-	-	6,417
Ciaran Bingham Foundation	-	-	-	1,200
Leeds City Council (Multiply)	-	-	-	6,000
Leeds Older People's Forum	-	-	-	1,148
Magic Little Grants	-	-	-	500
Other donations	411	-	411	632
	<u>411</u>	<u>119,949</u>	<u>120,360</u>	<u>135,308</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	121,519	144,848
Social security costs	8,122	9,926
Employment allowance	(5,000)	(5,000)
Pensions	3,096	3,727
	<u>127,737</u>	<u>153,501</u>

The average number of employees during the year was 7, being an average of 4.3 full time equivalent (2024: 8, 5.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	3,096	3,727

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Annual Holiday 2024	-	9,220	9,220	-	-
Annual Holiday 2025	-	1,600	1,600	-	-
Brighter Days	563	-	563	-	-
Bus Service Operators' Grant	-	277	277	-	-
Central heating fund	23,186	-	20,700	-	2,486
LCC Salaries / Overheads	21,439	117,272	138,711	-	-
Winter Warmth	9,573	-	1,979	-	7,594
Warm Places 3	-	400	154	-	246
Warm Places Project	500	-	500	-	-
Welcome Spaces (H4A)	900	-	900	-	-
Windmill Community Transport	-	2,000	2,000	-	-
	<u>56,161</u>	<u>130,769</u>	<u>176,604</u>	<u>-</u>	<u>10,326</u>

Belle Isle Senior Action - BISA

Notes to the accounts continued

for the year ended 31 March 2025

4 Fund name	Purpose of restriction
Annual Holiday 2024	Towards provision of transport for the charity's annual trip.
Annual Holiday 2025	Towards provision of transport for the charity's annual trip.
Brighter Days	Funding for free hot food and drinks for vulnerable and frail older people, and towards the transport costs of getting vulnerable older and disabled people to the 59 Club.
Bus Service Operators' Grant	Refund of fuel duty
Central heating fund	For central heating upgrades and repairs.
LCC Salaries / Overheads	Neighbourhood Network Service grant - Funding for a service to enable older people to live independently and proactively participate within their own communities (where that is their choice) by providing services which reduce social isolation, provide opportunities for volunteering, act as a 'gateway' to advice/information /services, promote health and wellbeing and thus improve the quality of life for the individual.
Winter Warmth	For winter warmth costs.
Warm Places Project 3	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.
Warm Places Project	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.
Welcome Spaces (H4A)	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.
Windmill Community Transport	Funding for accessible transport for day trips out for the elderly.

5 Tangible assets	Other Equipment	Computer Equipment	Motor vehicles	Office equipment	Total
<u>Cost</u>	£	£	£	£	£
At 1 April 2024	1,116	7,288	29,750	5,706	43,860
Additions	-	-	-	-	-
At 31 March 2025	1,116	7,288	29,750	5,706	43,860
<u>Depreciation</u>					
At 1 April 2024	620	5,359	22,691	3,718	32,388
Charge for year	165	643	1,765	662	3,235
At 31 March 2025	785	6,002	24,456	4,380	35,623
<u>Net book value</u>					
At 31 March 2025	331	1,286	5,294	1,326	8,237
At 31 March 2024	496	1,929	7,059	1,988	11,472

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2025

6 Debtors and prepayments	2025	2024
	£	£
Prepayments	4,146	2,861
Other debtors	1,115	-
Accrued income	212	239
	<u>5,473</u>	<u>3,100</u>

7 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	166,041	225,355
Cash in hand	2,593	1,825
	<u>168,634</u>	<u>227,180</u>

8 Creditors and accruals	2025	2024
	£	£
Creditors	10,288	2,550
Accruals	2,477	2,110
Other creditors	9,152	7,913
	<u>21,917</u>	<u>12,573</u>

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Minibus fund	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>

Fund name	Reason for designation
Minibus fund	To accumulate funds to replace the charity's minibus.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £36,419 (previous year: £42,353).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	972	1,008
In the second to fifth years inclusive	1,440	252
Over five years from the balance sheet date	-	-
	<u>2,412</u>	<u>1,260</u>

Belle Isle Senior Action - BISA

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants, legacies and donations	411	632	119,949	134,676	120,360	135,308
Income from services	30,075	27,868	-	-	30,075	27,868
Local fundraising	3,667	3,033	-	-	3,667	3,033
Other income	79	350	10,820	7,190	10,899	7,540
Total income	34,232	31,883	130,769	141,866	165,001	173,749
Expenditure						
Staff costs	-	446	127,737	153,055	127,737	153,501
Activities including gardening	472	1,336	-	705	472	2,041
Minibus	3,616	3,860	577	1,239	4,193	5,099
Volunteer expenses	314	699	-	29	314	728
Home heating, safety and security	289	291	20,700	-	20,989	291
Winter warmth	-	-	1,979	405	1,979	405
Holidays, trips and events	3,956	4,022	12,820	12,381	16,776	16,403
Lunch club and hot meals	4,714	3,449	1,817	1,908	6,531	5,357
Repairs and renewals	2,692	2,029	-	644	2,692	2,673
Equipment	571	2,200	-	-	571	2,200
Accommodation & admin - 59 centre	6,384	1,956	3,220	4,917	9,604	6,873
Depreciation	3,235	4,557	-	-	3,235	4,557
Telephone, travel and training	3,695	2,295	1,455	3,389	5,150	5,684
Postage, stationery and advertising	3,633	1,591	-	-	3,633	1,591
Insurance	1,022	997	-	-	1,022	997
Accommodation and admin - office	10,616	3,829	4,736	5,948	15,352	9,777
HR Support	1,669	2,033	-	-	1,669	2,033
Bank charges	523	572	-	-	523	572
Affiliation and subs	571	722	270	-	841	722
AGM and governance	118	725	-	-	118	725
Independent examination	1,500	426	-	1,134	1,500	1,560
Payroll costs	-	-	1,293	1,494	1,293	1,494
Freelance costs	6,010	7,520	-	-	6,010	7,520
Fundraising costs	1,549	2,763	-	-	1,549	2,763
Total expenditure	57,149	48,318	176,604	187,248	233,753	235,566
Net income / (expenditure)	(22,917)	(16,435)	(45,835)	(45,382)	(68,752)	(61,817)
Fund balances brought forward	173,018	189,453	56,161	101,543	229,179	290,996
Fund balances carried forward	150,101	173,018	10,326	56,161	160,427	229,179

Belle Isle Senior Action - BISA

England & Wales - Charity number 701895

Accounts

Belle Isle Senior Action - BISA

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Belle Isle Senior Action - BISA

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Prepared by West Yorkshire Community Accountancy Service CIO

Belle Isle Senior Action - BISA

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Geldard	Chair	
Margaret Brown	Secretary	
Michael Griffiths	Vice-Chair	
Rosalyn Whitfield	Vice-Chair	
Lynda Lock		
Christine Palfreyman		
Cllr Paul Truswell		Resigned 9 March 2023
Anthony Larvin		Resigned 9 May 2023
Patricia Gregg		Resigned 13 June 2023
Alan Jones		Resigned 9 April 2024
Charity number	701895	Registered in England and Wales
Registered and principal address	Bankers	
26a Broom Crescent	Unity Trust bank	
Belle Isle	PO Box 7193	
Leeds	Planetary Road	
LS10 3JN	Willenhall. WV1 9DG	

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 1 August 1989 as amended 2 June 1992 and 18 September 2019.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

The organisation is established for

- i) The relief of the aged in the Belle Isle neighbourhood of Leeds (the area of benefit) and in particular the relief of poverty and the protection of good health of the aged.
- ii) The advancement of education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements.
- iii) The advancement of the education of the public, and the promotion of research concerning the needs of the aged in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities

We are a small locally based charity working with older people living in a poor neighbourhood ward area – Belle Isle in Leeds. We were the first charity to be formed within a Leeds locality in 1986, specifically to support local older people, and are supported and officially recognised by Leeds City Council. We are part of the Network of locally based charities in all areas of Leeds known as the Neighbourhood Networks for Older People.

We support approximately 800 older people in our area to live independently in our community. We do this through the provision of a range of services, and the existence of our '59 Club', which is a Day Centre for older people to attend.

We provide a range of services both from our 59 Club and also from our office hub. These include: fully accessible transport for those who cannot use public transport. This transport on a daily basis consists of lifts from home to our Centre to attend activities and then return home. We also run day trips and outings with our fully accessible minibus, enabling those who could not otherwise get out and about to play an active part in the life of their community.

At our 59 Club we provide the following: Bingo, games and social activities; a Craft Group; Lunch Clubs etc.

From our office hub we provide a range of support services aimed at enabling older people to live independently in their community for as long as possible. These include: Outreach Worker home visits to assist with Needs Assessments, welfare benefit applications, help with letters and form filling; signposting to other agencies; a Home Care Service providing shopping, cleaning and cooking meals for disabled and isolated older people in their own homes, a Gardening Scheme; a Handyman Scheme to assist older people with minor repairs to their homes, installing smoke alarms, carbon monoxide alarms and Key Safes so that Care Workers can get in and out of isolated older people's homes safely without them having to answer the door. We also now provide two Digital Inclusion Classes to assist older people to get online. We provide them with computer tablets with sim cards that give them free data to access the internet, and teach them how to do this. We also provide home visits to isolated older people to teach them about information technology.

Public benefit statement

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We support older people over 60 years of age, living within a specific area of Leeds 10 – Belle Isle, with the advancement of education, relief of poverty, combat social isolation, and provide opportunities for volunteering. We do this through the following 'heads of charity' work we do: Winter Warmth; Safety & Security; Social Contact; Shelter; Health Promotion; Client Support Programme; Volunteering.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance

The demand for our services has grown considerably after the Covid Pandemic. Our 59 Club is very well used. To help older people with the Energy Crisis, we have opened our 59 Club on Monday and Friday mornings as a "Warm & Welcome Centre." Older people can come in keep warm, and enjoy a free tea or coffee and a free bacon butty! This was made possible due to funding from Leeds Older People's Forum. There was also initially a high demand from older people to learn new digital skills and we started a computer tablet lending scheme, and employed a Digital Inclusion Worker, to run Digital Inclusion Classes, and to conduct Home Visits to those unable to attend the classes, through mobility issues and being housebound through long-term illness. As older people bought their tablets and completed their learning, the demand for the scheme diminished, and we were forced to bring our Digital Inclusion Worker's contract to an end on 31/03/24.

Financial review

The net expenditure for the year was £61,817, including net expenditure of £16,435 on unrestricted funds and net expenditure of £45,382 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £161,546.

£30,000 has been designated by the trustees towards future replacement of the charity's minibus, leaving unrestricted general reserves of £131,546 at the balance sheet date.

BISA's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained (for a period of up to 1 year), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the inherent credit and associated risks of placing client monies paid in advance of activities.

- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;

- the funding of unforeseen major projects that have not been provided for in the normal financial planning process;

- and the setting aside of an appropriate sum for ensuring the continuation of regular activities of BISA

The unrestricted reserves of the charity are allocated to meet the above risks.

Approved by the board of trustees on 10/10/2024

David Geldard (Trustee)

Belle Isle Senior Action - BISA

Independent examiner's report to the trustees of Belle Isle Senior Action - BISA

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024, which are set out on pages 6 to 14.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

3/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Belle Isle Senior Action - BISA
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants, legacies and donations	(2)	632	134,676	135,308	134,774
Income from services		27,868	-	27,868	34,590
Local fundraising		3,033	-	3,033	2,410
Other income		350	7,190	7,540	1,700
Total income		31,883	141,866	173,749	173,474
Expenditure on:					
Staff costs	(3)	446	153,055	153,501	142,510
Activities including gardening		1,336	705	2,041	1,817
Minibus		3,860	1,239	5,099	4,180
Volunteer expenses		699	29	728	16
Home safety and security		291	-	291	1,316
Winter warmth		-	405	405	979
Holidays, trips and events		4,022	12,381	16,403	11,356
Lunch club and hot meals		3,449	1,908	5,357	8,774
Repairs and renewals		2,029	644	2,673	1,033
Equipment		2,200	-	2,200	306
Accommodation and admin - 59 centre		1,956	4,917	6,873	10,219
Depreciation		4,557	-	4,557	6,447
Telephone, travel and training		2,295	3,389	5,684	7,129
Postage, stationery and advertising		1,591	-	1,591	911
Insurance		997	-	997	808
Accommodation and admin - office		3,829	5,948	9,777	12,090
HR Support		2,033	-	2,033	1,000
Professional fees		-	-	-	175
Bank charges		572	-	572	510
Affiliation and subs		722	-	722	1,258
AGM and governance		725	-	725	213
Independent examination		426	1,134	1,560	1,134
Payroll costs		-	1,494	1,494	1,278
Freelance costs		7,520	-	7,520	930
Fundraising costs		2,763	-	2,763	-
Total expenditure		48,318	187,248	235,566	216,389
Net income / (expenditure)		(16,435)	(45,382)	(61,817)	(42,915)
Fund balances brought forward		189,453	101,543	290,996	333,911
Fund balances carried forward	(4)	173,018	56,161	229,179	290,996

All incoming resources and resources expended derive from continuing activities.

Belle Isle Senior Action - BISA

Balance sheet

as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 11,472	-	11,472	16,029
Total fixed assets	<u>11,472</u>	<u>-</u>	<u>11,472</u>	<u>16,029</u>
Current assets				
Debtors and prepayments	(6) 2,861	239	3,100	1,925
Cash at bank and in hand	(7) 171,258	55,922	227,180	278,855
Total current assets	<u>174,119</u>	<u>56,161</u>	<u>230,280</u>	<u>280,780</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 12,573	-	12,573	5,813
Total current liabilities	<u>12,573</u>	<u>-</u>	<u>12,573</u>	<u>5,813</u>
Net current assets / (liabilities)	<u>161,546</u>	<u>56,161</u>	<u>217,707</u>	<u>274,967</u>
Net assets	<u>173,018</u>	<u>56,161</u>	<u>229,179</u>	<u>290,996</u>
Funds				
Unrestricted funds				
General unrestricted funds	143,018	-	143,018	164,453
Designated funds	(9) 30,000	-	30,000	25,000
Unrestricted funds	<u>173,018</u>	<u>-</u>	<u>173,018</u>	<u>189,453</u>
Restricted funds	-	56,161	56,161	101,543
Total funds	<u>173,018</u>	<u>56,161</u>	<u>229,179</u>	<u>290,996</u>

The financial statements were approved by the board of trustees on 10/10/2024

David Geldard (Trustee)

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance basis as follows:

Office and other equipment: 33.33% per annum

Computer equipment: 33.33% per annum

Equipment held under finance leases: over the life of the lease

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
BITMO	-	6,417	6,417	6,000
Ciaran Bingham Foundation	-	1,200	1,200	-
Health for All	-	900	900	-
LCC Multiply	-	6,000	6,000	-
LCC salaries/overheads	-	117,272	117,272	117,272
Leeds Older People's Forum (LOPF)	-	1,148	1,148	1,500
Magic Little Grants	-	500	500	-
Windmill Community Transport	-	1,000	1,000	-
Bus Service Operators' grant	-	239	239	225
Sport England	-	-	-	1,460
Versus Arthritis	-	-	-	4,293
Warm Spaces	-	-	-	2,500
Other donations	632	-	632	1,524
	<u>632</u>	<u>134,676</u>	<u>135,308</u>	<u>134,774</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	144,848	134,742
Social security costs	9,926	9,464
Employment allowance	(5,000)	(5,000)
Pensions	3,727	3,304
	<u>153,501</u>	<u>142,510</u>

The average number of employees during the year was 8, being an average of 5.3 full time equivalent (2023: 8.1, 5.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	3,727	3,304

Belle Isle Senior Action - BISA

Notes to the accounts continued

for the year ended 31 March 2024

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Annual Holiday 2023	2,750	5,390	8,140	-	-
Annual Holiday 2024	-	1,800	1,800	-	-
BITMO - Digital Inclusion	-	6,267	6,267	-	-
Brighter Days	-	1,148	585	-	563
BSOG	-	239	239	-	-
Central heating fund	23,186	-	-	-	23,186
Ciaran Bingham Foundation	-	1,200	1,200	-	-
Coronation Event	-	150	150	-	-
Covid harm minimisation	204	-	204	-	-
LCC Salaries / Overheads	62,515	117,272	158,348	-	21,439
LCC Winter warmth	9,978	-	405	-	9,573
Magic Little Grants	-	500	500	-	-
Multiply Round 1	-	6,000	6,000	-	-
Versus Arthritis	791	-	791	-	-
Warm Places Project	619	-	119	-	500
Warm Places Project 2	1,500	-	1,500	-	-
Welcome Spaces (H4A)	-	900	-	-	900
Windmill Community Transport	-	1,000	1,000	-	-
	<u>101,543</u>	<u>141,866</u>	<u>187,248</u>	<u>-</u>	<u>56,161</u>

Fund name

Purpose of restriction

Annual Holiday 2023

Towards provision of transport for the charity's annual trip.

Annual Holiday 2024

Towards provision of transport for the charity's annual trip.

BITMO - Digital Inclusion

Joint funding agreement to employ a digital inclusion worker to develop a digital health hub model and to support people to access online services in their homes.

Brighter Days

Funding for free hot food and drinks for vulnerable and frail older people, and towards the transport costs of getting vulnerable older and disabled people to the 59 Club.

BSOG

Bus Service Operators' Grant.

Central heating fund

For central heating upgrades and repairs.

Ciaran Bingham Foundation

Funding for fully accessible transport for day trips out for the elderly.

Coronation Event

Towards the costs of a celebratory event.

Covid harm minimisation

Reaction to the Covid 19 pandemic.

LCC Salaries / Overheads

Neighbourhood Network Service grant - Funding for a service to enable older people to live independently and proactively participate within their own communities (where that is their choice) by providing services which reduce social isolation, provide opportunities for volunteering, act as a 'gateway' to advice/information /services, promote health and wellbeing and thus improve the quality of life for the individual, extended to 30 September 2025..

LCC Winter warmth

For winter warmth costs.

Magic Little Grants

Towards fuel costs of the minibus.

Multiply Round 1

To employ a digital inclusion worker to develop a digital health hub model and to support people to access online services in their homes.

Versus Arthritis

To deliver exercise classes for older people.

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2024

4 Restricted funds (continued)

Fund name	Purpose of restriction
Warm Places Project	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.
Warm Places Project 2	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.
Welcome Spaces (H4A)	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.
Windmill Community Transport	Funding for accessible transport for day trips out for the elderly.

5 Tangible assets

	Other Equipment	Computer Equipment	Motor vehicles	Office equipment	Total
Cost	£	£	£	£	£
At 1 April 2023	1,116	7,288	29,750	5,706	43,860
Additions	-	-	-	-	-
At 31 March 2024	<u>1,116</u>	<u>7,288</u>	<u>29,750</u>	<u>5,706</u>	<u>43,860</u>
Depreciation					
At 1 April 2023	372	4,395	20,338	2,726	27,831
Charge for year	248	964	2,353	992	4,557
At 31 March 2024	<u>620</u>	<u>5,359</u>	<u>22,691</u>	<u>3,718</u>	<u>32,388</u>
Net book value					
At 31 March 2024	<u>496</u>	<u>1,929</u>	<u>7,059</u>	<u>1,988</u>	<u>11,472</u>
At 31 March 2023	<u>744</u>	<u>2,893</u>	<u>9,412</u>	<u>2,980</u>	<u>16,029</u>

6 Debtors and prepayments

	2024	2023
	£	£
Amounts owed by subsidiary company	-	-
Prepayments	2,861	1,700
Accrued income	239	225
	<u>3,100</u>	<u>1,925</u>

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	225,355	278,458
Cash in hand	1,825	397
	<u>227,180</u>	<u>278,855</u>

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2024

8 Creditors and accruals		2024	2023
		£	£
Creditors		2,550	2,338
Accruals		2,110	1,470
Other creditors		7,913	2,005
		<u>12,573</u>	<u>5,813</u>

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Minibus fund	25,000	-	-	5,000	30,000
	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>30,000</u>

Fund name	Reason for designation
Minibus fund	To designate £5,000 per annum to accumulate funds to replace the minibus.

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £42,353 (previous year: £43,038).

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2024	2023
	£	£
Within one year	1,008	1,008
In the second to fifth years inclusive	252	1,260
Over five years from the balance sheet date	-	-
	<u>1,260</u>	<u>2,268</u>

Belle Isle Senior Action - BISA

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants, legacies and donations	632	2,524	134,676	132,250	135,308	134,774
Income from services	27,868	24,920	-	9,670	27,868	34,590
Local fundraising	3,033	2,410	-	-	3,033	2,410
Other income	350	1,700	7,190	-	7,540	1,700
Total income	31,883	31,554	141,866	141,920	173,749	173,474
Expenditure						
Staff costs	446	6,001	153,055	136,509	153,501	142,510
Activities including gardening	1,336	132	705	1,685	2,041	1,817
Minibus	3,860	2,920	1,239	1,260	5,099	4,180
Volunteer expenses	699	16	29	-	728	16
Home safety and security	291	804	-	512	291	1,316
Winter warmth	-	-	405	979	405	979
Holidays, trips and events	4,022	3,130	12,381	8,226	16,403	11,356
Lunch club and hot meals	3,449	4,589	1,908	4,185	5,357	8,774
Repairs and renewals	2,029	-	644	1,033	2,673	1,033
Equipment	2,200	306	-	-	2,200	306
Accommodation and admin - 59 cent.	1,956	1,515	4,917	8,704	6,873	10,219
Depreciation	4,557	6,447	-	-	4,557	6,447
Telephone, travel and training	2,295	655	3,389	6,474	5,684	7,129
Postage, stationery and advertising	1,591	911	-	-	1,591	911
Insurance	997	808	-	-	997	808
Accommodation and admin - office	3,829	4,927	5,948	7,163	9,777	12,090
HR Support	2,033	-	-	1,000	2,033	1,000
Professional fees	-	-	-	175	-	175
Bank charges	572	510	-	-	572	510
Affiliation and subs	722	497	-	761	722	1,258
AGM and governance	725	213	-	-	725	213
Independent examination	426	1,134	1,134	-	1,560	1,134
Payroll costs	-	-	1,494	1,278	1,494	1,278
Freelance costs	7,520	930	-	-	7,520	930
Fundraising costs	2,763	-	-	-	2,763	-
Total expenditure	48,318	36,445	187,248	179,944	235,566	216,389
Net income / (expenditure)	(16,435)	(4,891)	(45,382)	(38,024)	(61,817)	(42,915)
Transfers between funds	-	1,116	-	(1,116)	-	-
Net movement in funds	(16,435)	(3,775)	(45,382)	(39,140)	(61,817)	(42,915)
Fund balances brought forward	189,453	193,228	101,543	140,683	290,996	333,911
Fund balances carried forward	173,018	189,453	56,161	101,543	229,179	290,996

Belle Isle Senior Action - BISA

England & Wales - Charity number 701895

Accounts

Belle Isle Senior Action - BISA

Charity number 701895

Annual Report and Financial Statements for the year ended 31 March 2023



WYCAS

COMMUNITY ACCOUNTING
WEST YORKSHIRE

Belle Isle Senior Action - BISA

**Annual Report and Financial Statements
for the year ended 31 March 2023**

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Prepared by West Yorkshire Community Accountancy Service CIO

Belle Isle Senior Action - BISA

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Anthony Larvin		Resigned 9 May 2023
Margaret Brown	Secretary	
David Geldard	Chair	
Patricia Gregg		Resigned 13 June 2023
Michael Griffiths		
Cllr Kim Groves		Resigned 13 September 2022
Lynda Lock		Appointed 12 April 2022
Christine Palfreyman		Appointed 13 September 2022
Alan Jones		Appointed 10 May 2022
Cllr Paul Truswell		Appointed 11 January 2022
		Resigned 9 March 2023
Rosalyn Whitfield		Appointed 13 September 2022
Charity number	701895	Registered in England and Wales

Registered and principal address

26a Broom Crescent
Belle Isle
Leeds
LS10 3JN

Bankers

Unity Trust bank
PO Box 7193
Planetary Road
Willenhall. WV1 9DG

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 1 August 1989 as amended 2 June 1992 and 18 September 2019.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

The organisation is established for

- i) The relief of the aged in the Belle Isle neighbourhood of Leeds (the area of benefit) and in particular the relief of poverty and the protection of good health of the aged.
- ii) The advancement of education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements.
- iii) The advancement of the education of the public, and the promotion of research concerning the needs of the aged in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities

We are a small locally based charity working with older people living in a poor neighbourhood ward area – Belle Isle in Leeds. We were the first charity to be formed within a Leeds locality in 1986, specifically to support local older people, and are supported and officially recognised by Leeds City Council. We are part of the Network of locally based charities in all areas of Leeds known as the Neighbourhood Networks for Older People.

We support approximately 800 older people in our area to live independently in our community. We do this through the provision of a range of services, and the existence of our '59 Club', which is a Day Centre for older people to attend.

We provide a range of services both from our 59 Club and also from our office hub. These include: fully accessible transport for those who cannot use public transport. This transport on a daily basis consists of lifts from home to our Centre to attend activities and then return home. We also run day trips and outings with our fully accessible minibus, enabling those who could not otherwise get out and about to play an active part in the life of their community.

At our 59 Club we provide the following: Bingo, games and social activities; a Craft Group; Lunch Clubs etc.

From our office hub we provide a range of support services aimed at enabling older people to live independently in their community for as long as possible. These include: Outreach Worker home visits to assist with Needs Assessments, welfare benefit applications, help with letters and form filling; signposting to other agencies; a Home Care Service providing shopping, cleaning and cooking meals for disabled and isolated older people in their own homes, a Gardening Scheme; a Handyman Scheme to assist older people with minor repairs to their homes, installing smoke alarms, carbon monoxide alarms and Key Safes so that Care Workers can get in and out of isolated older people's homes safely without them having to answer the door. We also now provide two Digital Inclusion Classes to assist older people to get online. We provide them with computer tablets with sim cards that give them free data to access the internet, and teach them how to do this. We also provide home visits to isolated older people to teach them about information technology.

Public benefit statement

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We support older people over 60 years of age, living within a specific area of Leeds 10 – Belle Isle, with the advancement of education, relief of poverty, combat social isolation, and provide opportunities for volunteering. We do this through the following 'heads of charity' work we do: Winter Warmth; Safety & Security; Social Contact; Shelter; Health Promotion; Client Support Programme; Volunteering.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance

After the Covid Pandemic we have restarted our activities. We managed to secure funding to provide a Hot Meals Service to approximately 13 at risk older people. We have continued to provide telephone befriending to lonely isolated older people on a weekly basis. We have also tried to ensure that every older person known to us received a support phone call every 6 weeks. We continued to provide Home Services in the form of shopping and cleaning, and a handyman service changing smoke alarm / CO alarm batteries, and general light household repairs. We also continued to provide Gardening Services to approximately 54 older people.

Financial review

The net expenditure for the year was £42,915, including net expenditure of £3,775 on unrestricted funds and net expenditure of £39,140 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £173,424.

£25,000 has been designated by the trustees towards future replacement of the charity's minibus, leaving unrestricted general reserves of £148,424 at the balance sheet date.

BISA's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained (for a period of up to 1 year), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the trustees. At 31 March 2023, general unrestricted reserves represented approximately 8 months' operating expenditure.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

the inherent credit and associated risks of placing client monies paid in advance of activities.

the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;

the funding of unforeseen major projects that have not been provided for in the normal financial planning process;

and the setting aside of an appropriate sum for ensuring the continuation of regular activities of BISA

The unrestricted reserves of the charity are designated and allocated to meet the above risks.

Approved by the board of trustees on 22/1/2024

David Geldard (Trustee)

Belle Isle Senior Action - BISA

Independent examiner's report to the trustees of Belle Isle Senior Action - BISA

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

23/1/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Belle Isle Senior Action - BISA
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023	2023	2023	restated
		Unrestricted	Restricted	Total	2022
		funds	funds	funds	Total
		£	£	£	funds
					£
Income from:					
Grants, legacies and donations	(2)	2,524	132,250	134,774	130,904
Income from services		24,920	9,670	34,590	21,406
Local fundraising		2,410	-	2,410	1,594
Other income		1,700	-	1,700	179
Total income		31,554	141,920	173,474	154,083
Expenditure on:					
Staff costs	(3)	6,001	136,509	142,510	107,437
Activities including gardening		132	1,685	1,817	1,716
Minibus		2,920	1,260	4,180	2,994
Volunteer expenses		16	-	16	59
Home safety and security		804	512	1,316	2,467
Winter warmth		-	979	979	890
Holidays, trips and events		3,130	8,226	11,356	1,813
Lunch club and hot meals		4,589	4,185	8,774	7,815
Repairs and renewals		-	1,033	1,033	1,810
Equipment		306	-	306	3,229
Accommodation and admin 59 centre		1,515	8,704	10,219	9,255
Depreciation and loss on disposal of fixed assets		6,447	-	6,447	7,589
Administration, travel and training		655	6,474	7,129	3,258
Postage, stationery and advertising		911	-	911	996
Insurance		808	-	808	1,710
Postage, stationery and advertising		4,927	7,163	12,090	8,182
HR Support		-	1,000	1,000	1,385
Professional fees		-	175	175	-
Bank charges		510	-	510	364
Affiliation and subs		497	761	1,258	189
AGM and governance		213	-	213	-
Independent examination		1,134	-	1,134	1,080
Payroll costs		-	1,278	1,278	1,164
Freelance costs		930	-	930	1,030
Total expenditure		36,445	179,944	216,389	166,432
Net income / (expenditure)		(4,891)	(38,024)	(42,915)	(12,349)
Transfers between funds		1,116	(1,116)	-	-
Net movement in funds		(3,775)	(39,140)	(42,915)	(12,349)
Fund balances brought forward		193,228	140,683	333,911	346,260
Fund balances carried forward	(4)	189,453	101,543	290,996	333,911

All incoming resources and resources expended derive from continuing activities.

Belle Isle Senior Action - BISA

Balance sheet

as at 31 March 2023

		2023	2023	2023	restated
		Unrestricted	Restricted	Total	2022
		£	£	£	Total
					£
Fixed assets					
Tangible assets	(5)	16,029	-	16,029	21,360
Total fixed assets		<u>16,029</u>	<u>-</u>	<u>16,029</u>	<u>21,360</u>
Current assets					
Debtors and prepayments	(7)	1,646	279	1,925	8,919
Cash at bank and in hand	(9)	177,255	101,600	278,855	307,033
Total current assets		<u>178,901</u>	<u>101,879</u>	<u>280,780</u>	<u>315,952</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(10)	5,477	336	5,813	3,401
Total current liabilities		<u>5,477</u>	<u>336</u>	<u>5,813</u>	<u>3,401</u>
Net current assets / (liabilities)		<u>173,424</u>	<u>101,543</u>	<u>274,967</u>	<u>312,551</u>
Net assets		<u>189,453</u>	<u>101,543</u>	<u>290,996</u>	<u>333,911</u>
Funds					
Unrestricted funds					
General unrestricted funds		164,453	-	164,453	173,228
Designated funds	(12)	25,000	-	25,000	20,000
Unrestricted funds		<u>189,453</u>	<u>-</u>	<u>189,453</u>	<u>193,228</u>
Restricted funds		<u>-</u>	<u>101,543</u>	<u>101,543</u>	<u>140,683</u>
Total funds		<u>189,453</u>	<u>101,543</u>	<u>290,996</u>	<u>333,911</u>

The financial statements were approved by the board of trustees on 22/1/2024

David Geldard (Trustee)

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

The accounts for the previous year have been restated to recognise the receipt of a legacy in March 2022 which had been included as a debtor at the year end whilst the amount was incorrectly included as an unrestricted donation.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance basis as follows:

Office and other equipment: 33.33% per annum

Computer equipment: 33.33% per annum

Motor vehicles: 25% per annum

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	restated
	Unrestricted funds £	Restricted funds £	Total funds £	2022 Total funds £
BITMO	-	6,000	6,000	-
Bus Service Operators' grant	-	225	225	239
LCC salaries/overheads	-	117,272	117,272	123,309
Leeds Older People's Forum (LOPF)	1,500	-	1,500	250
Sport England	-	1,460	1,460	-
Versus Arthritis	-	4,293	4,293	-
Warm Spaces	-	2,500	2,500	-
Legacies	-	-	-	6,500
Other donations	1,024	500	1,524	606
	<u>2,524</u>	<u>132,250</u>	<u>134,774</u>	<u>130,904</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	134,742	102,033
Social security costs	9,464	5,589
Employment allowance	(5,000)	(4,000)
Pensions	3,304	2,144
Compensation payments	-	1,671
	<u>142,510</u>	<u>107,437</u>

The average number of employees during the year was 8.1, being an average of 5.3 full time equivalent (2022: 7.5, 4.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023 £	2022 £
Costs of the scheme to the charity for the year	3,304	2,144

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Annual Holiday 2022	-	6,920	6,920	-	-
Annual Holiday 2023	-	2,750	-	-	2,750
Belle Isle Connected	-	6,000	6,000	-	-
BSOG	-	225	225	-	-
Central heating fund	23,186	-	-	-	23,186
Covid harm minimisation	3,688	-	3,484	-	204
LCC salaries/overheads	102,229	117,272	156,986	-	62,515
LCC Winter Warmth	10,957	-	979	-	9,978
Lunch Club	-	500	500	-	-
Our Digital Offer	623	-	623	-	-
Sport England Innovation Fund	-	1,460	1,460	-	-
Versus Arthritis	-	4,293	2,386	(1,116)	791
Warm Places Project	-	1,000	381	-	619
Warm Places Project 2	-	1,500	-	-	1,500
	<u>140,683</u>	<u>141,920</u>	<u>179,944</u>	<u>(1,116)</u>	<u>101,543</u>

Belle Isle Senior Action - BISA

Notes to the accounts continued

for the year ended 31 March 2023

4 Fund name	Purpose of restriction
Annual Holiday 2022	Towards provision of transport for the charity's annual trip.
Annual Holiday 2023	Towards provision of transport for the charity's annual trip.
Belle Isle Connected	Joint funding agreement with BITMO to employ a digital inclusion worker to develop a digital health hub model and to support people to access online services in their homes.
BSOG	Bus Service Operators' Grant
Central heating fund	For central heating upgrades and repairs
Covid harm minimisation	Reaction to the Covid 19 pandemic
LCC salaries/overheads	Neighbourhood Network Service grant - Funding for a service to enable older people to live independently and proactively participate within their own communities (where that is their choice) by providing services which reduce social isolation, provide opportunities for volunteering, act as a 'gateway' to advice/information /services, promote health and wellbeing and thus improve the quality of life for the individual, extended to 30 September 2025.
LCC Winter Warmth	For winter warmth costs
Lunch Club	For the provision of hot meals for the lunch club.
Our Digital Offer	Funding from Leeds Older People's Forum for digital equipment for older people
Sport England Innovation Fund	To support clinically vulnerable elderly adults to reduce the amount of time being sedentary.
Versus Arthritis	To deliver exercise classes for older people. Transfers relate to purchases of capital equipment bought for the general use of the charity.
Warm Places Project	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.
Warm Places Project 2	To provide a warm and welcoming space for people to come at set times and have hot food and drink across winter.

Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Minibus fund	20,000	-	-	5,000	25,000
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>25,000</u>

Fund name	Reason for designation
Minibus fund	To designate £5,000 per annum to accumulate funds to replace the minibus.

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Other Equipment	Computer Equipment	Motor vehicles	Office equipment	Total
<u>Cost</u>	£	£	£	£	£
At 1 April 2022	-	7,288	29,750	5,706	42,744
Additions	1,116	-	-	-	1,116
At 31 March 2023	<u>1,116</u>	<u>7,288</u>	<u>29,750</u>	<u>5,706</u>	<u>43,860</u>
<u>Depreciation</u>					
At 1 April 2022	-	2,949	17,200	1,235	21,384
Charge for year	372	1,446	3,138	1,491	6,447
At 31 March 2023	<u>372</u>	<u>4,395</u>	<u>20,338</u>	<u>2,726</u>	<u>27,831</u>
<u>Net book value</u>					
At 31 March 2023	<u>744</u>	<u>2,893</u>	<u>9,412</u>	<u>2,980</u>	<u>16,029</u>
At 31 March 2022	<u>-</u>	<u>4,339</u>	<u>12,550</u>	<u>4,471</u>	<u>21,360</u>
6 Debtors and prepayments					restated
				2023	2022
				£	£
Prepayments				1,700	8,680
Accrued income				225	239
				<u>1,925</u>	<u>8,919</u>
7 Cash at bank and in hand				2023	2022
				£	£
Cash at bank				278,458	306,483
Cash in hand				397	550
				<u>278,855</u>	<u>307,033</u>
8 Creditors and accruals				2023	2022
				£	£
Creditors				2,338	-
Accruals				1,470	1,756
Other creditors				2,005	1,645
				<u>5,813</u>	<u>3,401</u>

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2023

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £43,038 (previous year: £35,129).

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	1,008	-
In the second to fifth years inclusive	1,260	-
Over five years from the balance sheet date	-	-
	<u>2,268</u>	<u>-</u>

11 Changes to accounts of prior period

The comparative figures in these accounts for the prior period ending on 31 March 2022 have been restated to recognise the receipt in March 2022 of a legacy of £6,500 which had been included as a debtor at the year end whilst the amount was incorrectly included as an unrestricted donation.

Since the effect of these changes is material and affects the figures in prior periods, the previous year's figures have been corrected in accordance with FRS102.

The accounts for the year ended 31 March 2022 have been restated as follows:

	as restated 2022 £	original figure 2022 £
Changes to Statement of Financial Activities		
Income from grants, legacies and donations	130,904	137,404
Net income/(expenditure) in the year	(12,349)	(5,849)
Fund balances carried forward	333,911	340,411
Unrestricted fund balances carried forward	193,228	199,728
Changes to Balance Sheet		
Debtors and prepayments	8,919	15,419
Net current assets / (liabilities)	312,551	319,051
Net assets	333,911	340,411
General unrestricted funds	173,228	179,728
Unrestricted funds	193,228	199,728
Changes to Grants and donations (Note 2)		
Other donations	606	7,106

Belle Isle Senior Action - BISA

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	restated				restated	
	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants, legacies and donations	2,524	7,106	132,250	123,798	134,774	130,904
Income from services	24,920	21,406	9,670	-	34,590	21,406
Local fundraising	2,410	1,594	-	-	2,410	1,594
Other income	1,700	179	-	-	1,700	179
Total income	31,554	30,285	141,920	123,798	173,474	154,083
Expenditure						
Staff costs	6,001	-	136,509	107,437	142,510	107,437
Activities including gardening	132	-	1,685	1,716	1,817	1,716
Minibus	2,920	-	1,260	2,994	4,180	2,994
Volunteer expenses	16	59	-	-	16	59
Home safety and security	804	-	512	2,467	1,316	2,467
Winter warmth	-	-	979	890	979	890
Holidays, trips and events	3,130	-	8,226	1,813	11,356	1,813
Lunch club and hot meals	4,589	-	4,185	7,815	8,774	7,815
Repairs and renewals	-	-	1,033	1,810	1,033	1,810
Equipment	306	-	-	3,229	306	3,229
Accommodation and admin 59 centr	1,515	-	8,704	9,255	10,219	9,255
Depreciation and loss on disposal of	6,447	7,589	-	-	6,447	7,589
Administration, travel and training	655	-	6,474	3,258	7,129	3,258
Postage, stationery and advertising	911	-	-	996	911	996
Insurance	808	-	-	1,710	808	1,710
Postage, stationery and advertising	4,927	-	7,163	8,182	12,090	8,182
HR Support	-	-	1,000	1,385	1,000	1,385
Professional fees	-	-	175	-	175	-
Bank charges	510	-	-	364	510	364
Affiliation and subs	497	-	761	189	1,258	189
AGM and governance	213	-	-	-	213	-
Independent examination	1,134	-	-	1,080	1,134	1,080
Payroll costs	-	-	1,278	1,164	1,278	1,164
Freelance costs	930	-	-	1,030	930	1,030
Total expenditure	36,445	7,648	179,944	158,784	216,389	166,432
Net income / (expenditure)	(4,891)	22,637	(38,024)	(34,986)	(42,915)	(12,349)
Transfers between funds	1,116	10,656	(1,116)	(10,656)	-	-
Net movement in funds	(3,775)	33,293	(39,140)	(45,642)	(42,915)	(12,349)
Fund balances brought forward	193,228	159,935	140,683	186,325	333,911	346,260
Fund balances carried forward	189,453	193,228	101,543	140,683	290,996	333,911

Belle Isle Senior Action - BISA

England & Wales - Charity number 701895

Accounts

Belle Isle Senior Action - BISA

Charity number 701895

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Belle Isle Senior Action - BISA

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Belle Isle Senior Action - BISA

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Anthony Larvin	Chair	
Margaret Brown	Secretary	
David Geldard		
Patricia Gregg		
Michael Griffiths		Appointed 21 April 2021
Cllr Kim Groves		
Linda Lock		
Joyce Appleyard		Resigned 26 January 2022
Jean Burton		Resigned 26 January 2022
Colin Robinson		Resigned 4 February 2022
Dot Searcy		Resigned 14 December 2021
Roselyn Whitfield		Resigned 4 February 2022

Charity number 701895 Registered in England and Wales

Registered and principal address	Bankers
26a Broom Crescent Belle Isle Leeds LS10 3JN	Unity Trust bank PO Box 7193 Planetary Road Willenhall. WV1 9DG

Independent examiner
Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 1 August 1989 as amended 2 June 1992 and 18 September 2019.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The organisation is established for

- i) The relief of the aged in the Belle Isle neighbourhood of Leeds (the area of benefit) and in particular the relief of poverty and the protection of good health of the aged.
- ii) The advancement of education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements.
- iii) The advancement of the education of the public, and the promotion of research concerning the needs of the aged in relation to the provisions of fuel, heat and light, and the publication of the useful results of such research.

The charity's main activities

We are a small locally based charity working with older people living in a poor neighbourhood ward area – Belle Isle in Leeds. We were the first charity to be formed within a Leeds locality in 1986, specifically to support local older people, and are supported and officially recognised by Leeds City Council. We are part of the Network of locally based charities in all areas of Leeds known as the Neighbourhood Networks for Older People.

We support approximately 800 older people in our area to live independently in our community. We do this through the provision of a range of services, and the existence of our '59 Club', which is a Day Centre for older people to attend.

We provide a range of services both from our 59 Club and also from our office hub. These include: fully accessible transport for those who cannot use public transport. This transport on a daily basis consists of lifts from home to our Centre to attend activities and then return home. We also run day trips and outings with our fully accessible minibus, enabling those who could not otherwise get out and about to play an active part in the life of their community.

At our 59 Club we provide the following: Gentle Chair based aerobics classes; Bingo, games and social activities; a Craft Group; Lunch Clubs etc.

From our office hub we provide a range of support services aimed at enabling older people to live independently in their community for as long as possible. These include: Outreach Worker home visits to assist with Needs Assessments, welfare benefit applications, help with letters and form filling; signposting to other agencies; a Home Care Service providing shopping, cleaning and cooking meals for disabled and isolated older people in their own homes, a Gardening Scheme; a Handyman Scheme to assist older people with minor repairs to their homes, installing smoke alarms, carbon monoxide alarms and Key Safes so that Care Workers can get in and out of isolated older people's homes safely without them having to answer the door. We also now provide two Digital Inclusion Classes to assist older people to get online. We provide them with computer tablets with sim cards that give them free data to access the internet, and teach them how to do this.

Public benefit statement

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We support older people over 60 years of age, living within a specific area of Leeds 10 – Belle Isle, with the advancement of education, relief of poverty, combat social isolation, and provide opportunities for volunteering. We do this through the following 'heads of charity' work we do: Winter Warmth; Safety & Security; Social Contact; Shelter; Health Promotion; Client Support Programme; Volunteering.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance

After the Covid Pandemic we have restarted of our activities. We managed to secure funding to provide a Hot Meals Service to approximately 13 at risk older people. We have continued to provide telephone befriending to lonely isolated older people on a weekly basis. We have also tried to ensure that every older person known to us received a support phone call every 6 weeks. We continued to provide Home Services in the form of shopping and cleaning, and a handyman service changing smoke alarm / CO alarm batteries, and general light household repairs. We also continued to provide Gardening Services to approximately 70 older people.

Financial review

The net expenditure for the year was £5,489, including net income of £39,793 on unrestricted funds and net expenditure of £45,642 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £178,368, of which £20,000 has been designated by the trustees towards future replacement of the charity's minibus, leaving unrestricted general reserves of £158,368 at the balance sheet date.

BISA's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained (for a period of up to 1 year), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the trustees. At 31 March 2022, general unrestricted reserves represented just under 12 months' operating expenditure, in line with the trustees' policy.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- the inherent credit and associated risks of placing client monies paid in advance of activities.
- the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;
- the funding of unforeseen major projects that have not been provided for in the normal financial planning process;
- and the setting aside of an appropriate sum for ensuring the continuation of regular activities of BISA

The unrestricted reserves of the charity are designated and allocated to meet the above risks.

Approved by the board of trustees on 30/1/2023

A J Larvin (Trustee)

Belle Isle Senior Action - BISA

Independent examiner's report to the trustees of Belle Isle Senior Action - BISA

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

30/1/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Belle Isle Senior Action - BISA

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants, legacies and donations	(2)	13,606	123,798	137,404	191,768
Income from services		21,406	-	21,406	7,401
Local fundraising		1,594	-	1,594	-
Other income		179	-	179	-
Investment income		-	-	-	(13)
Total income		36,785	123,798	160,583	199,156
Expenditure on:					
Staff costs	(3)	-	109,631	109,631	82,388
Activities including gardening		-	1,716	1,716	386
Minibus		-	2,994	2,994	1,211
Volunteer expenses		59	-	59	-
Home safety and security		-	2,467	2,467	1,547
Winter warmth		-	890	890	-
Holidays, trips and events		-	1,813	1,813	(111)
Lunch club and hot meals		-	7,815	7,815	21,492
Repairs and renewals		-	1,810	1,810	177
Equipment		-	3,229	3,229	229
Accommodation and admin 59 centre		-	9,255	9,255	8,959
Depreciation and loss on disposal of fixed assets		7,589	-	7,589	6,740
Administration, travel and training		-	3,258	3,258	1,662
Postage, stationery and advertising		-	996	996	150
Insurance		-	1,710	1,710	2,052
Accommodation and admin costs		-	8,182	8,182	10,938
HR Support		-	1,385	1,385	1,494
Accountancy and examination fees		-	1,080	1,080	1,080
Bank charges		-	364	364	112
Affiliation and subs		-	189	189	173
Local fundraising costs		-	-	-	20
AGM and governance		-	-	-	90
Total expenditure		7,648	158,784	166,432	140,789
Net income / (expenditure)		29,137	(34,986)	(5,849)	58,367
Transfers between funds		10,656	(10,656)	-	-
Net movement in funds		39,793	(45,642)	(5,849)	58,367
Fund balances brought forward		159,935	186,325	346,260	287,893
Fund balances carried forward	(4)	199,728	140,683	340,411	346,260

All incoming resources and resources expended derive from continuing activities.

Belle Isle Senior Action - BISA

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 21,360	-	21,360	18,293
Total fixed assets	<u>21,360</u>	<u>-</u>	<u>21,360</u>	<u>18,293</u>
Current assets				
Debtors and prepayments	(6) 6,500	8,919	15,419	1,137
Cash at bank and in hand	(7) 173,513	133,520	307,033	334,113
Total current assets	<u>180,013</u>	<u>142,439</u>	<u>322,452</u>	<u>335,250</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 1,645	1,756	3,401	7,283
Total current liabilities	<u>1,645</u>	<u>1,756</u>	<u>3,401</u>	<u>7,283</u>
Net current assets / (liabilities)	<u>178,368</u>	<u>140,683</u>	<u>319,051</u>	<u>327,967</u>
Net assets	<u>199,728</u>	<u>140,683</u>	<u>340,411</u>	<u>346,260</u>
Funds				
Unrestricted funds				
General unrestricted funds	179,728	-	179,728	144,935
Designated funds	(4) 20,000	-	20,000	15,000
Unrestricted funds	<u>199,728</u>	<u>-</u>	<u>199,728</u>	<u>159,935</u>
Restricted funds	<u>-</u>	<u>140,683</u>	<u>140,683</u>	<u>186,325</u>
Total funds	<u>199,728</u>	<u>140,683</u>	<u>340,411</u>	<u>346,260</u>

The financial statements were approved by the board of trustees on 30/1/2023

A J Larvin (Trustee)

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance basis as follows:

Office and other equipment: 33.33% per annum

Computer equipment: 33.33% per annum

Motor vehicles: 25% per annum

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2022

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
LCC salaries/overheads	-	123,309	123,309	129,346
LCC Winter grant	-	-	-	5,000
Bus Service Operators' grant	-	239	239	125
LCC Covid funding	-	-	-	22,162
Leeds Older People's Forum (LOPF)	-	250	250	5,000
Legacies	6,500	-	6,500	9,405
Other donations	7,106	-	7,106	20,730
	<u>13,606</u>	<u>123,798</u>	<u>137,404</u>	<u>191,768</u>

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	102,033	79,854
Social security costs	5,589	4,152
Employment allowance	(4,000)	(4,000)
Pensions	2,144	1,338
Compensation payments	1,671	-
Payroll charges	1,164	913
Freelance staff	1,031	131
	<u>109,631</u>	<u>82,388</u>

The average number of employees during the year was 7.5, being an average of 4.4 full time equivalent (2021: 6.1, 3.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	2,144	1,338

Belle Isle Senior Action - BISA

Notes to the accounts continued

for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
LCC salaries/overheads	138,567	123,309	148,991	(10,656)	102,229
LCC Winter warmth	11,847	-	890	-	10,957
Central heating fund	23,186	-	-	-	23,186
Covid harm minimisation	10,063	-	6,375	-	3,688
BSOG	-	239	239	-	-
LOPF	-	250	250	-	-
Our Digital Offer	2,662	-	2,039	-	623
	<u>186,325</u>	<u>123,798</u>	<u>158,784</u>	<u>(10,656)</u>	<u>140,683</u>

Fund name

Purpose of restriction

LCC salaries/overheads	Funding for a service to enable older people to live independently and proactively participate within their own communities (where that is their choice) by providing services which reduce social isolation, provide opportunities for volunteering, act as a 'gateway' to advice/information /services, promote health and wellbeing and thus improve the quality of life for the individual. Transfers relate to purchases of capital equipment bought for the general use of the charity.
LCC Winter warmth	For winter warmth costs
Central heating fund	For central heating upgrades and repairs
Covid harm minimisation	Reaction to the Covid 19 pandemic
BSOG	Bus Service Operators' grant
LOPF	Leeds Older People's Forum towards costs associated with the International Day for Older Persons
Our Digital Offer	Funding from LOPF for digital equipment for older people

Designated funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Minibus fund	15,000	-	-	5,000	20,000
	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>20,000</u>

Fund name

Reason for designation

Minibus fund	To designate £5,000 per annum to accumulate funds to replace the minibus.
--------------	---------------------------------------------------------------------------

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Office equipment	Computer Equipment	Motor Vehicle	Total
<u>Cost</u>	£	£	£	£
At 1 April 2021	-	2,338	29,750	32,088
Additions	5,706	4,950	-	10,656
At 31 March 2022	<u>5,706</u>	<u>7,288</u>	<u>29,750</u>	<u>42,744</u>
<u>Depreciation</u>				
At 1 April 2021	-	779	13,016	13,795
Charge for year	1,235	2,170	4,184	7,589
At 31 March 2022	<u>1,235</u>	<u>2,949</u>	<u>17,200</u>	<u>21,384</u>
<u>Net book value</u>				
At 31 March 2022	<u>4,471</u>	<u>4,339</u>	<u>12,550</u>	<u>21,360</u>
At 31 March 2021	<u>-</u>	<u>1,559</u>	<u>16,734</u>	<u>18,293</u>

6 Debtors and prepayments	2022	2021
	£	£
Prepayments	8,680	1,137
Accrued income	6,739	-
	<u>15,419</u>	<u>1,137</u>

7 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	306,483	333,903
Cash in hand	550	210
	<u>307,033</u>	<u>334,113</u>

8 Creditors and accruals	2022	2021
	£	£
Accruals	1,756	2,894
Deferred income	1,645	4,389
	<u>3,401</u>	<u>7,283</u>

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Project Manager. The total employee benefits received were £35,129 (previous year: £34,720).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Belle Isle Senior Action - BISA

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants, legacies and donations	13,606	20,135	123,798	171,633	137,404	191,768
Income from services	21,406	7,401	-	-	21,406	7,401
Local fundraising	1,594	-	-	-	1,594	-
Other income	179	-	-	-	179	-
Investment income	-	(13)	-	-	-	(13)
Total income	36,785	27,523	123,798	171,633	160,583	199,156
Expenditure						
Staff costs	-	-	109,631	82,388	109,631	82,388
Activities including gardening	-	-	1,716	386	1,716	386
Minibus	-	-	2,994	1,211	2,994	1,211
Volunteer expenses	59	-	-	-	59	-
Home safety and security	-	-	2,467	1,547	2,467	1,547
Winter warmth	-	-	890	-	890	-
Holidays, trips and events	-	(111)	1,813	-	1,813	(111)
Lunch club and hot meals	-	-	7,815	21,492	7,815	21,492
Repairs and renewals	-	-	1,810	177	1,810	177
Equipment	-	-	3,229	229	3,229	229
Accommodation and admin 59 centr	-	-	9,255	8,959	9,255	8,959
Depreciation and loss on disposal of	7,589	6,740	-	-	7,589	6,740
Administration, travel and training	-	-	3,258	1,662	3,258	1,662
Postage, stationery and advertising	-	-	996	150	996	150
Insurance	-	-	1,710	2,052	1,710	2,052
Accommodation and admin costs	-	-	8,182	10,938	8,182	10,938
HR Support	-	-	1,385	1,494	1,385	1,494
Accountancy and examination fees	-	-	1,080	1,080	1,080	1,080
Bank charges	-	-	364	112	364	112
Affiliation and subs	-	-	189	173	189	173
Local fundraising costs	-	20	-	-	-	20
AGM and governance	-	-	-	90	-	90
Total expenditure	7,648	6,649	158,784	134,140	166,432	140,789
Net income / (expenditure)	29,137	20,874	(34,986)	37,493	(5,849)	58,367
Transfers between funds	10,656	2,338	(10,656)	(2,338)	-	-
Net movement in funds	39,793	23,212	(45,642)	35,155	(5,849)	58,367
Fund balances brought forward	159,935	136,723	186,325	151,170	346,260	287,893
Fund balances carried forward	199,728	159,935	140,683	186,325	340,411	346,260

Belle Isle Senior Action - BISA

England & Wales - Charity number 701895

Accounts

Belle Isle Senior Action - BISA

Charity number 701895

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Belle Isle Senior Action - BISA

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Belle Isle Senior Action - BISA

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Anthony Larvin	Chair	
Joyce Appleyard	Vice-Chair	
Margaret Brown	Secretary	
Jean Burton		
Dot Searcy		Resigned 14 December 2021
David Geldard		
Patricia Gregg		
Colin Robinson		
Linda Lock		
Roselyn Whitfield		
Cllr Kim Groves		
Michael Griffiths		Appointed 21 April 2021
Charity number	701895	Registered in England and Wales

Registered and principal address

26a Broom Crescent
Belle Isle
Leeds
LS10 3JN

Bankers

Unity Trust bank
PO Box 7193
Planetary Road
Willenhall. WV1 9DG

Independent examiner

Claire Welling

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is governed by a constitution adopted on 1 August 1989 as amended 2 June 1992 and 18 September 2019.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The organisation is established for

- i) The relief of the aged in the Belle Isle neighbourhood of Leeds (the area of benefit) and in particular the relief of poverty and the protection of good health of the aged.
- ii) The advancement of education of the aged in the area of benefit in relation to financial, health, housing and welfare entitlements.
- iii) The advancement of the education of the public, and the promotion of research concerning the needs of the aged in relation to the provisions of fuel, heat and light, and the publication of the useful results of such

Public benefit statement

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

We support older people over 60 years of age, living within a specific area of Leeds 10 – Belle Isle, with the advancement of education, relief of poverty, combat social isolation, and provide opportunities for volunteering. We do this through the following 'heads of charity' work we do: Winter Warmth; Safety & Security; Social Contact; Shelter; Health Promotion; Client Support Programme; Volunteering.

The charity's main activities

We are a small locally based charity working with older people living in a poor neighbourhood ward area – Belle Isle in Leeds. We were the first charity to be formed within a Leeds locality in 1986, specifically to support local older people, and are supported and officially recognized by Leeds City Council. We are part of the Network of locally based charities in all areas of Leeds known as the Neighbourhood Networks for Older People.

We support approximately 800 older people in our area to live independently in our community. We do this through the provision of a range of services, and the existence of our '59 Centre', which is a Day Centre for older people to attend.

We provide a range of services both from our 59 Centre and also from our office hub. These include: fully accessible transport for those who cannot use public transport. This transport on a daily basis consists of lifts from home to our Centre to attend activities and then return home. We also run day trips and outings with our fully accessible minibus enabling those who could not otherwise get out and about, to play an active part in the life of their community. At our 59 Centre we provide the following: Gentle Chair based aerobics classes; Bingo, games and social activities; a Craft Group; Lunch Clubs etc. All these activities have had to stop due to Covid 19 Pandemic.

From our office hub we provide a range of support services aimed at enabling older people to live independently in their community for as long as possible. These include: Outreach Worker home visits to assist with Needs Assessments, welfare benefit applications, help with letters and form filling; signposting to other agencies; A Home Care Service providing shopping, cleaning and cooking meals for disabled and isolated older people in their own homes, a Gardening Scheme; a Handyman Scheme to assist older people with minor repairs to their homes, installing smoke alarms, carbon monoxide alarms and Key Safes so that Care Workers can get in and out of isolated older people's homes safely without them having to answer the door. All non-essential work has had to stop due to the Covid 19 Pandemic.

Belle Isle Senior Action - BISA

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance

Due to the Covid 19 Pandemic we have had to suspend most of our activities. We managed to secure funding to provide a Hot Meals Service to approximately 40 at risk older people. We have continued to provide telephone befriending to lonely isolated older people on a weekly basis. We have also tried to ensure that every older person known to us received a support phone call every 6 weeks. We continued to provide Home Services in the form of shopping and cleaning, and a handyman service for emergency support such as changing smoke alarm / CO alarm batteries. We also continued to provide Gardening Services to approximately 70 older people. All these services were provided taking into account Government guidelines in relation to health and safety during Covid 19.

Financial review

The net income for the year was £58,367, including net income of £23,212 on unrestricted funds and net income of £35,155 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £141,642.

We are funded by Leeds City Council for a 5 year grant period commencing 1st September 2018, with a further 3 year option to renew the grant.

BISA's reserves policy is to maintain a sufficient level of reserves to enable operating activities to be maintained (for a period of up to 1 year), taking account of potential risks and contingencies that may arise from time to time. The policy is reviewed annually by the Trustees.

In addition, amounts are set aside to meet financial risks associated with potential contingencies and uncertainties relating to the charity's operating activities. These include:

- * the inherent credit and associated risks of placing client monies paid in advance of activities.
 - * the provision for an orderly winding-down of operations in the event of a significant adverse event that is outside the control of the charity;
 - * the funding of unforeseen major projects that have not been provided for in the normal financial planning process;
 - * and the setting aside of an appropriate sum for ensuring the continuation of regular activities of BISA
- The unrestricted reserves of the charity are designated and allocated to meet the above risks and contingencies are summarised as follows:

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Signed on behalf of the board of trustees on 26/1/2022

A.J,Larvin (Trustee)

Belle Isle Senior Action - BISA

Independent examiner's report to the trustees of Belle Isle Senior Action - BISA

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Claire Welling

28/1/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Belle Isle Senior Action - BISA

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	20,135	171,633	191,768	140,115
Income from services		7,401	-	7,401	32,896
Local fundraising		-	-	-	2,444
Investment income		(13)	-	(13)	752
Gain on disposal of minibus		-	-	-	76
Total income		<u>27,523</u>	<u>171,633</u>	<u>199,156</u>	<u>176,283</u>
Expenditure on:					
Salary and on costs	(3)	-	82,388	82,388	89,973
Activities including gardening		-	386	386	2,533
Minibus		-	1,211	1,211	1,267
Volunteers expenses		-	-	-	60
Home safety and security		-	1,547	1,547	560
Winter warmth		-	-	-	3,351
Holidays, trips and events		(111)	-	(111)	17,698
Lunch club and hot meals		-	21,492	21,492	2,163
Repairs and renewals		-	177	177	1,995
Equipment		-	229	229	466
Accommodation and admin 59 centre		-	8,959	8,959	8,802
Depreciation and loss on disposal of fixed assets		6,740	-	6,740	7,630
Administration, travel and training		-	1,662	1,662	1,651
Postage, stationery and advertising		-	150	150	782
Insurance		-	2,052	2,052	1,522
Accommodation and admin costs		-	10,938	10,938	13,133
HR Support		-	1,494	1,494	2,190
Accountancy and examination fees		-	1,080	1,080	1,020
Bank charges		-	112	112	-
Affiliation and subs		-	173	173	315
Local fundraising costs		20	-	20	-
AGM and governance		-	90	90	234
Legal costs		-	-	-	918
Total expenditure		<u>6,649</u>	<u>134,140</u>	<u>140,789</u>	<u>158,263</u>
Net income / (expenditure)		<u>20,874</u>	<u>37,493</u>	<u>58,367</u>	<u>18,020</u>
Transfers between funds		<u>2,338</u>	<u>(2,338)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>23,212</u>	<u>35,155</u>	<u>58,367</u>	<u>18,020</u>
Fund balances brought forward		<u>136,723</u>	<u>151,170</u>	<u>287,893</u>	<u>269,873</u>
Fund balances carried forward	(4)	<u>159,935</u>	<u>186,325</u>	<u>346,260</u>	<u>287,893</u>

All incoming resources and resources expended derive from continuing activities.

Belle Isle Senior Action - BISA

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (5)	18,293	-	18,293	22,695
Total fixed assets	<u>18,293</u>	<u>-</u>	<u>18,293</u>	<u>22,695</u>
Current assets				
Debtors and prepayments (6)	1,137	-	1,137	2,012
Cash at bank and in hand (7)	146,708	187,405	334,113	271,970
Total current assets	<u>147,845</u>	<u>187,405</u>	<u>335,250</u>	<u>273,982</u>
Current liabilities:				
amounts falling due within one year				
Accruals and deferred income (8)	6,203	1,080	7,283	8,784
Total current liabilities	<u>6,203</u>	<u>1,080</u>	<u>7,283</u>	<u>8,784</u>
Net current assets / (liabilities)	<u>141,642</u>	<u>186,325</u>	<u>327,967</u>	<u>265,198</u>
Total assets less current liabilities	<u>159,935</u>	<u>186,325</u>	<u>346,260</u>	<u>287,893</u>
Net assets	<u>159,935</u>	<u>186,325</u>	<u>346,260</u>	<u>287,893</u>
Funds				
Unrestricted funds	144,935	-	144,935	133,723
Designated funds	15,000	-	15,000	3,000
Restricted funds	-	186,325	186,325	151,170
Total funds	<u>159,935</u>	<u>186,325</u>	<u>346,260</u>	<u>287,893</u>

The financial statements were approved by the board of trustees on 26/1/2022

A.J,Larvin (Trustee)

Belle Isle Senior Action - BISA

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated on a reducing balance basis as follows:

Office and other equipment: 33.33% per annum

Computer equipment: 33.33% per annum

Motor vehicles: 25% per annum

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Belle Isle Senior Action - BISA

Notes to the accounts continued

for the year ended 31 March 2021

1 Accounting policies (continued)

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
LCC salaries / overheads	-	129,346	129,346	129,346
LCC Winter grant	-	5,000	5,000	9,598
Bus Service Operators grant	-	125	125	276
Leeds Bereavement Forum	-	-	-	200
LCC Covid funding	10,000	12,162	22,162	-
Leeds Older People's Forum (LOPF)	-	5,000	5,000	-
Legacy	9,405	-	9,405	-
Donations	730	20,000	20,730	695
	<u>20,135</u>	<u>171,633</u>	<u>191,768</u>	<u>140,115</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	79,854	85,062
Social security costs	4,152	5,009
Employment allowance	(4,000)	(3,000)
Pensions	1,338	1,023
Payroll charges	913	892
Freelance staff	131	987
	<u>82,388</u>	<u>89,973</u>

The average number employees during the year was 6.1, being an average of 3.6 full time equivalent (2020: 6.3, 4.2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	1,338	1,023

Belle Isle Senior Action - BISA

Notes to the accounts continued

for the year ended 31 March 2021

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
LCC salaries / overheads	121,745	129,346	112,524	-	138,567
LCC Winter warmth	6,847	5,000	-	-	11,847
Central heating fund	23,186	-	-	-	23,186
Covid harm minimisation	(608)	27,162	16,491	-	10,063
BSOG	-	125	125	-	-
Our Digital Offer	-	5,000	-	(2,338)	2,662
Hot meals fund	-	5,000	5,000	-	-
	<u>151,170</u>	<u>171,633</u>	<u>134,140</u>	<u>(2,338)</u>	<u>186,325</u>

Fund name	Purpose of restriction
LCC salaries / overheads	Funding for a service to enable older people to live independently and proactively participate within their own communities (where that is their choice) by providing services which reduce social isolation, provide opportunities for volunteering, act as a 'gateway' to advice/information /services, promote health and wellbeing and thus improve the quality of life for the individual.
LCC Winter warmth	For winter warmth costs
Central heating fund	For central heating upgrades and repairs
Covid harm minimisation	Reaction to the Covid 19 pandemic
BSOG	Bus Service Operators grant
Our Digital Offer	Funding from LOPF for digital equipment for older people A transfer of £2,338 was made from this fund for tablets bought for general usage of the charity's beneficiaries
Hot meals fund	Funding for provision of hot meals

Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Minibus fund	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>15,000</u>
	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>15,000</u>

Fund name	Purpose of designation
Minibus fund	To designate £3,000 per annum from 2020, to accumulate funds to replace the minibus. The trustees have revised the policy to reflect the price of an electric bus, the policy revised to designate £5,000 per annum for this purpose with a total of £15,000 designated as at 31 March 2021.

Belle Isle Senior Action - BISA
Notes to the accounts continued
for the year ended 31 March 2021

5 Tangible assets

	Computer equipment	Equipment, fixtures and fittings	Motor Vehicle	Total
<u>Cost</u>		£	£	£
At 1 April 2020	13,751	25,901	29,750	69,402
Additions	2,338	-	-	2,338
Disposals	(13,751)	(25,901)	-	(39,652)
At 31 March 2021	<u>2,338</u>	<u>-</u>	<u>29,750</u>	<u>32,088</u>
<u>Depreciation</u>				
At 1 April 2020	13,515	25,754	7,438	46,707
Depn reversed re. disposals	(13,515)	(25,754)	-	(39,269)
Charge for year	779	-	5,578	6,357
At 31 March 2021	<u>779</u>	<u>-</u>	<u>13,016</u>	<u>13,795</u>
<u>Net book value</u>				
At 31 March 2021	<u>1,559</u>	<u>-</u>	<u>16,734</u>	<u>18,293</u>
At 31 March 2020	<u>236</u>	<u>147</u>	<u>22,312</u>	<u>22,695</u>

6 Debtors and prepayments

	2021 £	2020 £
Debtors	-	623
Prepayments	1,137	1,389
	<u>1,137</u>	<u>2,012</u>

7 Cash at bank and in hand

	2021 £	2020 £
Unity Trust (previously Lloyds) wages account	154,607	113,642
Unity Trust (previously Lloyds) general account	179,296	142,594
Cash plus account	-	283
Nationwide Building Society	-	15,254
Petty cash	210	197
	<u>334,113</u>	<u>271,970</u>

8 Accruals and deferred income

	2021 £	2020 £
Accruals	2,894	1,433
Deferred income	4,389	7,351
	<u>7,283</u>	<u>8,784</u>

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Project Manager. The total employee benefits received by the Project Manager were £34,720 (previous year: £33,780).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Belle Isle Senior Action - BISA

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	20,135	695	171,633	139,420	191,768	140,115
Income from services	7,401	32,175	-	721	7,401	32,896
Local fundraising	-	-	-	2,444	-	2,444
Investment income	(13)	752	-	-	(13)	752
Gain on disposal of minibus	-	76	-	-	-	76
Total income	27,523	33,698	171,633	142,585	199,156	176,283
Expenditure						
Salary and on costs	-	44,973	82,388	45,000	82,388	89,973
Health promotion	-	-	-	-	-	-
Activities including gardening	-	483	386	2,050	386	2,533
Minibus	-	991	1,211	276	1,211	1,267
Volunteers expenses	-	60	-	-	-	60
Home safety and security	-	560	1,547	-	1,547	560
Winter warmth	-	-	-	3,351	-	3,351
Holidays, trips and events	(111)	15,361	-	2,337	(111)	17,698
Lunch club and hot meals	-	2,163	21,492	-	21,492	2,163
Repairs and renewals	-	995	177	1,000	177	1,995
Equipment	-	466	229	-	229	466
Accommodation /admin 59 centre	-	1,000	8,959	7,802	8,959	8,802
Depreciation/loss on disposal of FAs	6,740	7,630	-	-	6,740	7,630
Administration, travel and training	-	1,651	1,662	-	1,662	1,651
Postage, stationery and advertising	-	782	150	-	150	782
Insurance	-	1,522	2,052	-	2,052	1,522
Accommodation and admin costs	-	231	10,938	12,902	10,938	13,133
HR Support	-	2,190	1,494	-	1,494	2,190
Accountancy and examination fees	-	1,020	1,080	-	1,080	1,020
Bank charges	-	-	112	-	112	-
Affiliation and subs	-	315	173	-	173	315
Local fundraising costs	20	-	-	-	20	-
AGM and governance	-	234	90	-	90	234
Legal costs	-	918	-	-	-	918
Total expenditure	6,649	83,545	134,140	74,718	140,789	158,263
Net income / (expenditure)	20,874	(49,847)	37,493	67,867	58,367	18,020
Transfers between funds	2,338	18,000	(2,338)	(18,000)	-	-
Net movement in funds	23,212	(31,847)	35,155	49,867	58,367	18,020
Fund balances brought forward	136,723	168,570	151,170	101,303	287,893	269,873
Fund balances carried forward	159,935	136,723	186,325	151,170	346,260	287,893