

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

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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	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.

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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.

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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		<u>36,785</u>	<u>123,798</u>	<u>160,583</u>	<u>199,156</u>
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		<u>7,648</u>	<u>158,784</u>	<u>166,432</u>	<u>140,789</u>
Net income / (expenditure)		<u>29,137</u>	<u>(34,986)</u>	<u>(5,849)</u>	<u>58,367</u>
Transfers between funds		<u>10,656</u>	<u>(10,656)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>39,793</u>	<u>(45,642)</u>	<u>(5,849)</u>	<u>58,367</u>
Fund balances brought forward		<u>159,935</u>	<u>186,325</u>	<u>346,260</u>	<u>287,893</u>
Fund balances carried forward	(4)	<u>199,728</u>	<u>140,683</u>	<u>340,411</u>	<u>346,260</u>

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.

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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

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

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

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

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

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