

Belle Isle Senior Action - BISA

Charity number 701895

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



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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	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 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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	restated 2022 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

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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

	2023	2023	2023	restated 2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	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>

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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
	20,000	-	-	5,000	25,000

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
Cost	£	£	£	£	£
At 1 April 2022	-	7,288	29,750	5,706	42,744
Additions	1,116	-	-	-	1,116
At 31 March 2023	1,116	7,288	29,750	5,706	43,860
Depreciation					
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	372	4,395	20,338	2,726	27,831
Net book value					
At 31 March 2023	744	2,893	9,412	2,980	16,029
At 31 March 2022	-	4,339	12,550	4,471	21,360

6 Debtors and prepayments	2023	restated 2022
	£	£
Prepayments	1,700	8,680
Accrued income	225	239
	1,925	8,919

7 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	278,458	306,483
Cash in hand	397	550
	278,855	307,033

8 Creditors and accruals	2023	2022
	£	£
Creditors	2,338	-
Accruals	1,470	1,756
Other creditors	2,005	1,645
	5,813	3,401

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 funds	Unrestricted funds	Restricted funds	Restricted funds	Total funds	Total 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