

**Company registered number 1754257**  
**Registered charity number 514371**

**Better Leeds Communities**  
**Financial Statements**  
**for the year ended 31st March 2024**

**Better Leeds Communities**  
**Report of the Board of Trustees/Directors for the year ended 31st March 2024**

The Board presents its report and the audited financial statements for the year ended 31st March 2024. Included within the trustees' report is the directors' report as required by company law.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

**1. Reference and Administrative Information**

Charity name	Better Leeds Communities Limited
Charity Registration Number	514371
Company Registration Number	1754257
Registered Office Better Leeds Communities	42-46 Burley Lodge Road Leeds LS6 1QF
Trustee/Directors	Neil Canwell (Chair) William Hird Sarah Walker Terri McGregor (resigned 30 April 2024) Kulvinder Richardson Alexander Knight Richard Napier
Senior Management Team	Taira Kayani (resigned 31 October 2024) Rajo Saira (joined 1 July 2024)
Auditors	Slade & Cooper Limited Chartered Certified Accountants & Registered Auditors Beehive Mill Jersey St Ancoats Manchester M4 6JG
Bankers	Unity Trust Bank plc Nine Brindley Place Birmingham B1 2HB  Scottish Widows Bank plc 67 Morrison Street Edinburgh EH3 8YJ  CCLA COIF Charities Deposit Fund 1 Angel Lane London EC4R 3AB

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## **2. Structure, Governance and Management**

### **Company Status and Governing Document**

Better Leeds Communities is a charitable company limited by guarantee, incorporated on 19 September 1983 and registered as a charity on 21 July 1983. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. There are currently 7 members.

### **Recruitment and Appointment of Trustees**

All the directors of the company are also trustees of the charity. The trustees who served during the year under review and to date are set out on page 1. In accordance with the Articles of Association, one-third of the directors or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office and being eligible, can offer themselves for re-election. The directors to retire by rotation shall be those who have been longest in office since their last appointment. If any directors became or were appointed directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

Our strategy is to recruit individuals with skills we have identified as necessary and have lived experience of our service area to continue to ensure effective governance.

Anyone interested in joining the Board is first asked to submit a CV, which is scrutinised by the Chair. If appropriate, the prospective trustee is offered the opportunity to observe a Board meeting. By mutual agreement an interview is scheduled, a DBS check is carried out and references are taken up. A final recommendation is then made to the trustees. The final decision to appoint a new trustee is taken at a Board meeting.

### **Induction and Training of Trustees**

All current trustees are already familiar with the practical work of the charity, and many will participate in staff training, meetings, and away days. Trustees are informed of the provision of activities and meet all senior staff members.

Additionally, all new trustees receive a prepared Trustee Induction Pack, which includes the following Better Leeds Communities information:

- Publicity leaflet
- Latest annual accounts
- Latest annual report
- All organisational policies
- Memorandum and Articles of Association
- Minutes of the latest Board meeting
- Contact details for the Board
- Relevant Charity Commission leaflets
- The NCVO – Good Trustee Guide

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**Organisational Structure**

Better Leeds Communities is organised, so the trustees meet regularly to manage its affairs and provide strategic direction. The organisations day-to-day management is undertaken by the Chief Executive Officer who is directly accountable to the Chair and collectively the wider Board of Trustees.

The CEO manages the Communities Manager, the First Contact Manager, the Debt Supervisor, Generalist, Housing and Support & Engagement staff; the Debt Team are managed by the Debt Supervisor; and the First Contact Team is managed by the First Contact Manager and the Communities Team is managed by the Communities Manager. The Income generation is the responsibility of the CEO. Remuneration for key personnel is reviewed by the Board of Trustees on an annual basis with reference to the NJC pay scales.

**Risk Management**

Consideration of risk is an ongoing aspect of all project planning, monitoring, and quality assurance. Many procedures such as authorisation, monitoring and reporting, staff vetting and appraisal, safety procedures for staff, property and clients, and adequate insurance cover are in place; and security equipment has been installed to safeguard against theft from the building. We continue to invest in training, resources, and development of new policies on all aspects of safety in the workplace. The principal financial risk to the charity is the loss of income through major contracts coming to an end and the risk of being unable to secure continuation funding. The trustees review this risk on a regular basis and keep a risk register. The Board holds strategy meetings to plan for the future and ensure that the charity remains responsive to new opportunities. Decisions taken at these meetings inform the future direction of the charity.

**3. Our Aims and Objectives**

The main object of the charity is the promotion of any charitable purpose for the benefit of the inhabitants of, principally but not exclusively, the local government area of Leeds and its environs, and more particularly the promotion of learning and social inclusion amongst the inhabitants of the area and the provision of facilities in the interests of social welfare, recreation, and leisure time occupation.

The organisation provides a range of services and activities in pursuance of these objectives including legal advice in welfare benefits, debt, and housing. We deliver social prescribing services across Leeds in partnership with service leads, and deliver intensive, holistic support packages to individuals in financial crisis. Additionally, we also work alongside local residents to develop participatory activities that they have pride in and ownership of, including coordinating and delivering community activities and fun days; and run a personalised community leadership programme developing skills, confidence, and civic participation. In addition, within our building we house specialist facilities (including training and interview rooms, an activity studio, and a kitchen) to run our own activities to cater for the needs of community groups, public and private sector organisations.

Having such excellent community-based facilities means that we can readily host a range of activities, public events and meetings for the benefit of the local community and beyond.

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Better Leeds Communities' staff and volunteers are guided by the following set of values that positively influence the culture of the organisation: Our values are:

Excellence - We are ambitious for Leeds, we are committed to delivering high quality, continuous improvement and value for money.

Collaboration - Partnership is at the centre of all we do, we work positively with others to achieve more for the people who use our services.

Inclusion - We value diversity, we promote equality. Our services are open, accessible and our opportunities are available to all. We are always welcoming, encouraging, and respectful.

Sustainability - We are innovative, forward looking, and creative. We are enterprising, relevant, and progressive in pursuit of our vision.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the aims of the organisation and its future activities.

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#### **4. Our Achievements and Performance**

##### **Chair's Report**

I am pleased to introduce Better Leeds Communities Annual Report 2023-2024 which sets out for our clients, supporters, staff, funders and the public our work and achievements during the year and our future plans. I would like to thank the Directors/Trustees, the Senior Management team and all of our staff for their hard work during the year.

Better Leeds Communities (BLC) is a long-established charity that has delivered vitally important services in Leeds for many years. In 2023/24 BLC exceeded its income budget due to a variety of reasons some of which will not repeat in future years. The principal reasons are:

- The return of income from room rental to levels similar to that experienced prior to Covid
- Changes to banking arrangements to take advantage of increased interest rates
- The acquisition of new contracts for a wider range of services
- The continuation of the Household Support Fund administered by Leeds City Council

Much of the extra income was paid directly to 3<sup>rd</sup> parties in support of the charity's objectives. In addition part of the extra income was allocated to an essential upgrade to our building as set out below. The Directors/Trustees and Senior Management Team continue to adopt a cautious approach to long term financial stability and were also able to add the final unrestricted surplus of £43k to our reserves.

Our net assets at the end of the year were £628,154, of which £552,715 was held in cash. This sound financial base means that we can be a reliable partner to our funders and clients for the foreseeable future in these uncertain times.

During 2023/24 we continued to make a significant contribution to alleviating the cost-of-living crisis by distributing vouchers and other resources funded by the Household Support Fund. A very efficient system for the distribution of these resources was introduced by our Management Team.

Our funders continued to be extremely supportive during this period, and our service volumes have returned to pre Covid levels. Some clients still exhibit a reluctance to attend advice sessions in person at Burley Lodge Centre and we have adapted our service delivery model to include options for consultations by phone and in 3<sup>rd</sup> party premises.

We continued to invest in upgrades to our building particularly in projects to reduce energy consumption. We also implemented essential maintenance to the building, including to our bathrooms, kitchen, flooring and roof. The Burley Lodge Centre is a significant asset but requires careful management and appropriate ongoing funding to ensure that the facility reflects modern standards and is welcoming to our staff and clients.

Delays in staff recruitment reduced during 2023-24. However, this continued to place additional demands on the existing team, and we are extremely grateful for their hard work in providing cover.

During the course of 2023-24 there were no changes to our Board of Trustees. I am very grateful to my fellow Trustees for continuing their involvement as volunteer Trustees, and for their enthusiastic hard work I would like to record my thanks to all our staff, funders and partners for their support.

Neil Canwell  
Chair of Trustees

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**Chief Executive's Report**

I am pleased to present the annual report for Better Leeds Communities (BLC) for the year ending 31 March 2024. This has been a year of both challenges and remarkable progress as we continue our commitment to empowering individuals, strengthening families, and fostering sustainable communities across Leeds.

Despite the continued economic and social challenges of recent times, BLC's dedicated team and our partners have ensured that vulnerable members of our community receive the support they need.

The impact of the cost-of-living increases on personal finances have meant we have seen more clients with deficit budgets. Our debt MaPS funded projects managed close to £5 million of debt. The complexity of debt cases has continued to increase resulting in the average case remaining open 75 days. Increasing numbers of clients have asked us for support around ensuring they're in receipt of their full benefit entitlement through benefit checks. We have again been fortunate this year to be able to offer clients financial support by issuing food and fuel vouchers and have supported some clients with wider essentials such as cookers and carpets through the Household Support Fund (HSF). Clients continued to present with complex housing needs that increases the time and intervention required; and we are also seeing clients that have multiple complexities in their lives including debt and poor physical and mental wellbeing.

While our community continues to face challenges, including the rising cost of living and an increasing demand for services, we have adapted by listening to our communities, pursuing new funding sources, and developing innovative service models. I am proud of our community's team's resilience and our ability to pivot in response to changing community needs.

As Better Leeds Communities closes the year, we reaffirm our commitment to empowering people, working co-operatively with partners, and coproducing our services and activities. We remain committed to ensuring that we continue to work holistically with individuals and families in order to achieve demonstrable long-lasting change in their lives.

This will be my final full year as CEO of Better Leeds Communities, I am immensely proud of the position and reputation of the organisation. I leave the organisation in a strong position both financially and strategically and am confident that this legacy will be protected and developed further in the future.

I am very grateful to the staff team for their commitment and hard work under such immensely challenging circumstances. Their compassion and kindness are a source of immense pride for me as are their achievements and creativity given the challenges they face on a daily basis.

We thank all of our stakeholders, particularly our funders who have been understanding and supportive of our challenges. We look forward to working with all our supporters in the coming year.

I am also extremely grateful to the Directors/Trustees for their continued energy and commitment to our mission.

Taira Kayani  
Chief Executive Officer

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## **5. Our Services**

### **Advice Services**

#### **Debt Advice Service**

The MaPS Debt Advice Services delivers advice sessions to Leeds residents. The service is funded by the Money and Pensions Service (MaPS) through Citizen's Advice.

The Debt Service provides detailed Debt Casework including negotiations with creditors, agreement to debt write offs, assistance with court proceedings, discussions with enforcement agents, and advice on the full range of statutory and non-statutory debt solutions, plus help with income maximisation and financial capability.

Referrals come from a wide variety of agencies and organisations including education settings, Leeds voluntary sector organisations, housing support workers, health professionals, self-referral and internally from Better Leeds Communities' other services.

The services Specialist Debt Advisors deliver advice on a range of debt issues including credit cards, loans, rent, utilities, and council tax arrears; and are all qualified to act as approved intermediaries for Debt Relief Orders when appropriate to client situations.

The year has once again presented challenges around cost-of-living and the impact that has on personal finances. The constant cost-of-living increases have brought about more deficit budgets, with clients on average spending £121 per month more than they have coming in.

Throughout the year, a total of 511 new cases were opened, with 63 of them continuing to receive support into the following year. Whilst a reduction in comparison to last year, this reflects a reduction in target from the funder. The continued pressure on family finances is evident with almost 50% of cases having at least one dependent child.

Despite the reduction in new cases in comparison to last year, the project has managed £4,705,834.48 of debt. This figure is almost identical to last year when we opened 830 new cases, highlighting a higher level of individual debt.

The complexity of cases has continued its upward trend, with cases being open for an average of 75 days.

MaPS announced a recommissioning process is going to take place in 2024-25. Currently, there is no indication as to whether there will be an impact on the organisation, though the recommissioning process is likely to result in a temporary extension of the current agreement.

#### **MaPS Debt Modernisation Fund**

During the year we had the opportunity to improve adviser productivity and wellbeing by making an application to this fund. We were able to upgrade the IT hardware available to our 2 FTE Advisers. We replaced aging laptops providing advisers with 2 monitors each to increase productivity, wellbeing and DSE compliance. We also upgraded to wireless keyboards and mice and Bluetooth wireless headphones with noise cancelling facilities.

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**Children's Centres**

The Children's Centre service is funded by Citizen Advice Leeds, through funding received from Leeds City Council and is aimed at those responsible for (or expecting) a child under 16 years of age in Leeds and focusing on those expecting a baby or that have children under the age of 5.

Referrals are received from numerous sources, including Citizen's Advice Leeds, family support workers, education settings and through self-referrals.

Our Generalist Advice Workers deliver advice on welfare benefits, housing, debt, employment and immigration; assists clients with form filling, benefit appeals and mandatory reconsiderations. They also signpost to other services provided by Better Leeds Communities and those of appropriate external organisations depending on client needs.

The year has once again been dominated by the increasing cost of living pressures that have led to high numbers of clients contacting us for support, especially around ensuring they're in receipt of their full benefit entitlement through benefit checks. Additionally, we have been fortunate to be able to provide financial assistance through the Household Support Fund (HSF).

In-year, we offered appointments at outreach locations throughout the city and at the Burley Lodge Centre. Appointments were also offered over the telephone and via email as client need dictated.

The project saw an increase in demand during the 2023-24 financial year, resulting in 551 unique clients supported.

The funding for this project is due to come to an end in quarter one of the 2024-25 financial year.

**Housing Advice Service**

Our Housing Service delivers housing advice to Leeds residents and is funded by Citizen's Advice Leeds through funding received from Leeds City Council.

The service provides detailed advice to 'Casework' level; supports those who are homeless or at risk of homelessness, or in need of help with an urgent housing issue – including advice on a wide range of issues including renting, housing options after relationship breakdowns, tenants' rights and obligations, harassment, repairs and legal procedures.

Clients continued to present with complex housing needs that increases the time and intervention required; and we are also seeing clients that have multiple complexities in their lives including debt and poor wellbeing.

We have continued to meet client need by delivering appointments flexibly to ensure accessibility, this has included face to face appointments at the Burley Lodge Centre, telephone appointments and advice via email. Overall, clients have been reluctant to meet with an advisor in person and the majority of appointments have been delivered by telephone with follow up work via letter and email. Despite this reluctance, the project has a high client engagement rate.

As rents continued to sharply rise, we were contacted by increasing numbers of clients being threatened with eviction as they struggle to meet their housing costs on top of the increased cost of living.

Non-fault evictions were a prominent topic throughout the year and were used by some landlords to remove their tenant and increasing their rents for a new tenant.

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Extremely long waiting lists for Social Housing are intensifying pressures on clients as their need for affordable rents becomes more of a priority.

Our housing casework service supported 167 unique clients, with 83% of those clients providing support for a dependent child.

**Henry Smith 2020-2023**

The Henry Smith Project offers holistic debt advice and support to clients referred by the citywide Social Prescribing Project, Linking Leeds. This project means the organisation offers a more holistic service to clients in financial hardship than our MaPS Debt Advice Project. Previously, clients referred into this project have additional social needs and complexities in their lives such as poor mental health, however this is now mirrored across both debt advice projects.

Clients are assessed at the beginning of their debt advice journey with our Debt Advisor using our customised wellbeing wheel to establish their wellbeing across a range of indicators. A co-produced action plan is developed to create agreed achievable targets to deal with the identified issues. Our Debt Advisor works with the client and various partners by signposting or referring the client to external agencies for additional support and to access specialist services. A further assessment at the end of the client journey enables a measurement of outcomes pre and post engagement with the project.

In the year, clients are:

More optimistic – 75%.

Report an improvement in how they are dealing with problems – 90%.

Feeling more relaxed – 75%.

Thinking more clearly – 78%.

Will experience increased financial stability – 90%.

Avoid homelessness – 50%.

More aware of where to go for information and support – 100%.

During the operational period of the financial year, the service has supported 224 new clients.

The project's funding came to an end at the midpoint of the 2023-24 financial year. We submitted a further bid to Henry Smith Charitable Trust in-year, this bid was successful, and we will recommence the project in April 2024.

**Leeds City Council – Household Support Fund 4**

In July 2023 we received £100,000 funding from Leeds City Council to allow us to provide direct financial support to clients accessing our advice services. The fund specifically supported clients in financial hardship caused by the national cost of living crisis resulting in increasing energy and food costs. We used this funding to provide financial support through vouchers to households genuinely in need of support. Wherever possible, we linked the support to existing advice services.

The funding allocated was also used to provide additional advice service, which was utilised to provide additional housing advice appointment throughout the funding period.

The Household Support Fund allowed us to support 616 households, of which 423 had a dependent child.

During the year, we distributed 857 food vouchers, 146 energy vouchers, 57 clothing vouchers and 17 vouchers for wider essentials including carpets and white goods.

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**Basis Yorkshire**

During the 2023-24 financial year, we received funding from Basis Yorkshire, a charity that is working to end stigma, create safety and promote empowerment for sex workers and people who have experienced sexual abuse and exploitation.

The service users of Basis Yorkshire often struggle with engaging with services like debt, housing and benefits advice. With that in mind, funding was received for an advisor to attend their weekly drop-in service in an attempt to break down barriers and increase their engagement with services.

We have received extremely positive feedback, both from Basis Yorkshire and the clients who have gone on to receive advice and support from ourselves.

**Aviva Community Fund**

The Aviva Debt Relief Order (DRO) fund was established through crowdfunding to provide assistance to clients in covering their £90 DRO fees, ultimately enabling them to eliminate their debt.

To date, the fund has successfully covered the expenses for 29 DROs and has managed to alleviate a total debt amount of £321,664.39.

**Advice UK**

As members of Advice UK and recipients of funding for the MaPS debt Advice Project we were eligible to make an application for funding to support with the administration of Debt Relief Orders. Our application was successful as we met the organisational criteria which was;

1. Is authorised by the Financial Conduct Authority to provide debt advice
2. Does not generate any revenue in the process of administering DRO applications and does not charge any fees to clients beyond the £90 DRO application fee
3. Holds a MaPS accredited Quality Standard and will provide details of this upon request

The funding we received supported the administration of Debt Relief orders for our debt advice clients accessing the MaPS Debt Advice Project.

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## **Communities and Families**

### **1 Burley: 170 Voices**

As the project entered its third year of delivery, we can see our ongoing efforts to ensure our offer continues to support the development of the community via empowerment. The project progressed well despite the day-to-day pressures many in our community are facing.

One of the things we are very proud of is how strong social connections are being created at our events and activities as people continue to thrive and survive despite these challenges. There is a strong sense of mutual assistance as we saw and heard stories demonstrating this throughout the year.

There are always discussions on how taking proactive measures to reduce vulnerability is a form of empowerment for our participants. We have learnt throughout the year that these conversations take place as a secondary 'activity' at all our events but act as a primary motivator in supporting our participants.

Our commitment to continuous reflection is also helping to ensure we are thinking about the little things that make a big difference. We aim to be present in each initiative so that we can capture both the group thinking and the individual thoughts as well as identify advice and support needed and to guide this where vocalised.

During the year, we recognised the importance and overwhelming demand for family activity over and above any other type of activity and continue to weigh our efforts here. The challenge for us in this is capturing families with children past the primary school children. We hear the parents/carers of this age group asking for us to help them with engaging children in the area, but despite our best efforts, this is a tricky group to identify activities for, and we continue to 'test' different methods of engagement. We are currently looking at working with a volunteer who is a qualified parkour instructor to offer parkour in the warmer months in a new local greenspace that has been re-developed and is within a few minutes' walk of our base at the Burley Lodge Centre.

With regards to our Education and Awareness development sessions, we know these are popular when delivered in a less formal setting as has been identified earlier in the project.

We look forward to heading into the final two years of the project with great momentum now behind us.

### **Staff Team**

Abeer joined our staff team in November and is now established within the team. Having a new team member has helped us look at our ways of working again through a fresh set of eyes and Abeer has strengthened and added to what we've been able to offer to our community. We are excited about the capacity, capability, and potential we now have as a staff team to ensure the momentum built so far further increases the impact of our work with the community.

### **Our Volunteers**

Over the last 6 months we have attracted 6 new volunteers to the project who have spent time completing their induction training, inputting into planning and coaching sessions and supporting us with the delivery of activities. Within this cohort we have two student placements who are focussing on our digital sessions. Our next opportunity is diversifying this fantastic team of volunteers further and to focus on the inter-generational opportunities that we feel exist within our community.

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### **Volunteer Impact**

Some of our Volunteers have been with us from the beginning of the project and get involved in as much as possible, others have more ad-hoc involvement and have specific activities that they want to spend their time supporting. We feel that the approach we now have suits both the volunteers we are attracting and the project demands. We continue to support our volunteers to achieve their goals identified through their application process and ongoing development goals.

### **Our Participants**

To date, the core group of participants we worked with were overwhelmingly Female, South Asian and in the 25 – 45 age brackets with primary school aged children.

It is encouraging to see that our approach in the last 12 months has seen an increase in the diversity of people we are reaching and bringing together. Our ethnicity data shows us that there is no single self-identified ethnicity group of people attending our activities with a percentage higher than 25.

### **Examples of Our Activities**

#### **Our Community Activism sessions are being scoped and defined as part of our Craftivism Sessions**

Leeds Craftivists have teamed up with our project to bring together a group of people who want to work on a piece of art that represents the concerns in Burley. The purpose of our craftivism sessions is to support a community process of action, expression, and negotiation. Community members work collaboratively on a piece of craft that expresses their concerns artistically. As with all of our activities, we hope this will help promote collective empowerment for those involved. We look forward to sharing the progress of this exciting group in our next report.

#### **Our ideas around 'how to set up a community group' is central to our Burley Planning Group**

This group of local people has already begun with the planning of our Iftar and Eid Party which aims to expand participation to include the whole community especially those currently under-represented in the project. This group is a fantastic example of participants coming together to co-produce future activities. Plans for a summer event in the local park are already being excitedly discussed.

### **Digital**

As an organisation, we have become a 'Digital Health Hub'. Our Digital Inclusion Officer has worked with the project to explore how we can support the community in digital inclusion. We ran some digital drop-in sessions to test out the appetite and needs of the local community. We learnt that our offer needs to be individualised as those attending had a wide variety of needs, many of which we had not anticipated in our original drop-in offer.

Our previous involvement with a local university's research project 'Exploring Digital Poverty: A Study Of Socio-Digital Exclusion And Digital Inclusion Practices In Leeds' also gave us greater insight into how our support could be most impactful. The recommendations are enabling us to deliver a more bespoke digital offer in the next year which will see 3 volunteers working with a targeted group of local participants to offer a learning pathway created by self-identified digital goals. We look forward to developing and delivering this work and evaluating the impact of the approach identified.

### **Parents Space**

We developed a taster course in collaboration with the Lifelong Learning Centre (LLC) at Leeds University. The LLC provided several facilitators who specialised in learning, awareness and understanding of parenting issues. Engagement with this project which demonstrated to participants that they are able to access routes into higher education through the LLC. We are delighted that one of our participants will be exploring this option in the near future.

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**Festive Fayre**

We delivered this well received event on a Saturday afternoon in December. Additionally, during the festive period we ran a very popular wreath making workshop. This was particularly popular, with participants telling us how happy they were to be able to 'make and take' such a beautiful but simple object away with them. The success of this years' festive activities has increased our confidence in the request to go even bigger next year as we know the call for such activities is beneficial to existing participants as well as affording us the opportunity to introduce the project to a wider audience.

**Burley History Sessions**

We are reaching a new 'generation' of participants through this project; it has appealed to a completely 'new-to-us' demographic and is becoming increasingly popular with each session held. The participants come together for social interaction and to share stories and experiences of their lives in Burley. Sue, who has an interest in genealogy, has helped another member of the group with his research and they have been in touch in between sessions. Participants said 'it's a nice space to meet new friends' and they are very grateful we are providing the opportunity for them to meet and interact with other people in their community with similar interests. We are helping the group shape what they want to get out of their time with the project. They have developed the idea of a book/audio stories and memory walks and possibly an exhibition in the future.

**Spring Family Event**

Our ever-popular half-term event was facilitated by the community artist, Alice, who has become a vital asset for us when we need specialist support to deliver arts-based activities. Alice has been adopted by participants as our 'Resident Artist'. Her knowledge of and affinity to the local community makes her a fantastic professional to partner with.

**Community Iftar and Eid Events**

Planned by our community members and volunteers this year, we have held our first Community Iftar as a project – something we've been wanting to get in the calendar for the last few years but, due to limitations on volunteer availability previously, have been unable to. With recitation from local children, prayer (led by one of our community members), delicious food and a concerted effort to engage the whole community and to use the occasion to widen understanding about Ramadan and Eid. We were pleased to see people of all faiths and backgrounds join the event to learn and experience this activity.

**Teatime Club**

This project started through support received from the Tesco Stronger Starts funding we received this year. The additional funding meant that we were able to support local families struggling financially because of the cost-of-living crisis. We delivered the project through the winter months, offering both a warm inviting place to be and a hot meal after school hours.

Through our strong links with local schools, an invite to access our weekly club that provided a meal for the family was sent to families in need. Participants were able to access our Teatime Club for a few hours in a warm space with a meal included. The service also made it easier for referrals to be made into our organisation's wider services, as well as signposting participants into other services across the city able to provide support where this was needed.

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The most impactful element of our Teatime club was the meal that we provided and the food parcels that we gave to families in attendance. We often heard the adults talk about how much it helped them not having to go home and 'feed the kids'.

We felt it was important for us to make sure we were targeting families in the local area. We therefore made the decision to restrict the invite to those that had children at one of our 3 local primary schools which are all within 0.5 miles of our centre. We hosted the project in our Community Room which is a large enough space to have been able to seat 36 people across two large communal tables. One table reserved for craft activities and the other for board games after the meal. This still left us with room to take advantage of our large table tennis table which proved a popular activity at the club.

Each week we designed a fun educational element into what we were doing – via trivia quizzes, crosswords, and games that we played.

Meals were prepared based on those that booked onto the sessions. Across the 12 sessions this totalled 224 meals prepared, on average 18 per week. Any food left over was packaged up and given to the families to take away to eat later.

We supported;  
28 Families  
58 Individuals directly  
75 individuals in total including indirectly.

**Live Well Leeds**

The art collective, funded by Live Well Leeds were made up of a core group of 8 women aged 30 – 60. The group came together to share art/craft skills whilst carving out space for their mental health and to increase their community participation. The group was peer-led with the support of volunteers, and it was observed by themselves that sessions had different dynamics with some being more mindful, in a quieter atmosphere, and some being more conversation led. There was lots of encouragement that the group gave to each other in the crafts they were learning and on the topics that they discussed that were wide and varied.

Feedback included:

'The group was supportive and spread positivity/skills'  
'I can come and talk openly and sound things out in a safe environment'  
'I don't feel judged'.

Several of this group will rejoin us for the planned craftivism sessions next year as volunteers.

**The Sir George Martin Trust**

Funding from the Sr George Martin Trust received in the year enabled us to improve the facilities available in our commercial kitchen.

This in turn supported the delivery of a number of projects and activities including our Teatime Club.

**Better Leeds Communities**  
**Report of the Board of Trustees/Directors for the year ended 31st March 2024**

## **Digital inclusion**

We secured a grant through 100% Leeds to deliver the Woodsley and Holt Park LCP (WHP LCP) Digital Inclusion Project. The aim of the project was to establish a digital presence in the WHP LCP area. This would be demonstrated by embedding digital inclusion in existing service provision, establishing digital health hubs, recruiting, training, retaining volunteers, improving health outcomes, enabling connectivity, upskilling, and building digital confidence in participants and professionals.

We employed a Digital Inclusion Officer who has worked to bring 15 organisations and community hubs together in the Woodsley and Holt Park (WHP) area.

The digital inclusion officer delivered over 30 in person digital sessions and interacted with over 97 learners supporting them on their digital journey.

While working alongside different organisations, it was identified organisations struggled with staff capacity including volunteer recruitment and retention. With the Digital Inclusion Officers' support, 9 volunteers were recruited through various careers and volunteer channels, this allowed organisations to meet the demands of their client groups. Another opportunity was advanced when working with the University of Leeds Social work department to host 2 students to work across organisations in WHP LCP area to reduce the demand on staff to deliver digital support.

## **Multiply**

The Multiply Project is a digital inclusion project aimed at increasing people's ability to use maths in their daily life. We supported 100 people in-year through digital skills training as well as gifting a digital device and data for 24 months to each participant.

## **Social Prescribing**

### **Linking Leeds**

Linking Leeds is the integrated city-wide Social Prescribing service for people in Leeds that links individuals attending GP practices or living in the community with a range of local community services to improve social, emotional, and mental wellbeing. It is commissioned by West Yorkshire Integrated Commissioning Board.

The service is a consortium of seven local partners, including Better Leeds Communities, who have over a decade of collective experience delivering Social Prescribing to the people of Leeds. The Linking Leeds service commenced delivery on the 1st September 2019. Linking Leeds provides Social Prescribing for all Leeds residents aged 16 years and above and responds to the specific health profiles of communities.

Linking Leeds is directed to anyone who may benefit from better links with their local community, including those who wants to improve their general health and wellbeing. It can connect people with a range of services in their area, including mental health support, fitness classes, volunteering or employment opportunities, faith groups, money or housing services and hobby groups.

Our Wellbeing Coordinators are now fully located in community locations and GP surgeries. Referral numbers have continued to grow. Throughout the year, numbers of referrals continued to grow as more

**Better Leeds Communities**  
**Report of the Board of Trustees/Directors for the year ended 31st March 2024**

people were affected financially by the cost-of-living crisis, with a negative effect on mental and emotional health.

The service is now preparing for a further round of commissioning as the current contract is due to end on 31 August 2024. This has created some uncertainty for staff working on the project.

**Better Leeds Communities**  
**Report of the Board of Trustees/Directors for the year ended 31st March 2024**

## **Services and Room Hire**

### **First Contact Service**

The First Contact Team, which includes our Casual First Contact Team who work evenings and weekends, are the welcoming face of the organisation. They are the first point of contact for all clients, customers, contractors, and funders coming into Better Leeds Communities services and facility.

We have continued to welcome back our regular room bookers and seen a surge in demand for rooms to deliver training and 1:1 support. Call numbers into the organisation have increased significantly over the year, the advice service has seen demand increase by 100% over several months of the year. Alongside call volumes, we have seen an increase in the length of calls into the organisation. Clients have presented with more complex personal needs and more complex circumstances requiring more than one service and/or needing to be signposted or referred to other services in the city. We have increased our staff presence over the year to ensure sufficient capacity to take calls and welcome in clients and customers accessing training and activities at the Centre.

### **Room Hire**

In year, room booking really started to pick up. We saw an increase in room rental income equating to 19.32% higher than the previous financial year and returning to 100% of pre pandemic levels. The budget for the year was set at £40,000 assuming some drop off in income, but we achieved £51,152 in the financial year.

We have made some major improvements to the building including replacement of a flat roof at the back of the building and significant repairs to other areas of the roof. We replaced the staff kitchen and the flooring on the top floor of our building. Several items of furniture have been purchased to improve the look and feel of the building and large smart TV's have been installed in three of our larger training/activity rooms. We have also significantly improved the facilities in our commercial kitchen adding a new commercial Fridge, Freezer and Dishwasher.

## **6. Financial review**

2023-24 continued to be a particularly challenging year in terms of new or renewed funding being available. Some of our funding was under threat of withdrawal post the current financial year, creating a degree of uncertainty for both the organisation and the individuals working for us. This came at a time when demand for services was surging. Thankfully, we were able to secure additional funding for both debt and housing advice in-year and the impending cuts to funding did not in fact materialise and we were able to meet all our funding outputs and outcomes. As we go into the next financial year, we have the majority of our current funding requirements met and are hopeful that shortfalls in the budget will be met. The funding landscape has begun to open up following the Covid 19 pandemic and we are seeing some longer-term opportunities emerging.

Income in the year increased from £742,925 to £836,064. Expenditure also increased in the year from £750,007 to £813,368. This left an overall net movement in funds in the year of £22,696 made up of (£20,654) in restricted funds and £43,350 unrestricted funds.

**Better Leeds Communities**  
**Report of the Board of Trustees/Directors for the year ended 31st March 2024**

Funding came from a variety of statutory and non-statutory bodies. Better Leeds Communities is grateful to all our funders, especially in such difficult times for our participants and clients, for helping the organisation to work towards its mission of creating opportunities that enable Leeds residents to achieve their potential by raising aspirations, removing barriers, and developing abilities that lead to a better life.

**Reserves policy**

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be adequate to ensure that current levels of activity could continue for at least six months during a period of unforeseen difficulty.

At 31 March 2024 the total reserves were £628,154. Of this £0 are restricted and not available for general use and £132,753 are held as functional fixed assets. Trustees have allocated a designated reserve of £150,000 to ensure the high standard of maintenance and repair are preserved and any necessary upgrades to the building can be undertaken. This leaves the level of free reserves amounting to £345,401. This reserve level, together with ongoing sources of income, give the trustees the confidence to consider that this reserve is sufficient to meet the above objective.

The free reserves are required to:-

1. Finance new and existing projects until such time as funds are received from the relevant grant making body, where appropriate.
2. Finance an orderly close-down of BLC should the need arise.

**7. Funders**

Better Leeds Communities would like to thank its funders during the 2023-2024 financial year. It is only with the continuation of funding being available that we have been able to continue to deliver the much-needed services for Leeds residents.

Advice UK  
Aviva Community Fund  
Basis Yorkshire  
Big Lottery Community Fund  
Citizens Advice  
Citizens Advice Leeds  
Community Links  
Leeds City Council (100% Digital)  
Leeds City Council (Household Support Fund)  
Live Well Leeds  
The Henry Smith Charity  
The Sir George Martin Trust  
Groundwork UK (Tesco Stronger Starts)

**8. Plans for future periods**

During the forthcoming financial year, we will continue our commitment to our long-term plans to ensuring the sustainability and expansion of services to Leeds residents. We will continue to focus on building and sustaining strong local partnerships, working in collaboration across the city and empowering our clients to make informed choices about their lives. We remain committed to delivering flexible, responsive and innovative high-quality services in Leeds. We have plans to develop and

**Better Leeds Communities**  
**Report of the Board of Trustees/Directors for the year ended 31st March 2024**

implement a new Better Leeds Communities Strategy and implementation plan for 2025-2027.

During 2024 - 2025 we will continue to apply for funding and will promote our Room Hire Business. We have several funding bids in the pipeline or expected to emerge during the later part of the year financial year in 2024 these include funding to support our clients with digital exclusion and to support our staff with training and development opportunities aimed at improving their skills and resilience. We also expect to receive further funding from Leeds City Council aimed at increasing advice provision to specific areas across Leeds where we have communities with high deprivation needs. In addition, we are hoping that a further round of Household Support Fund (Round 6) is made available through the City Council. This allows the organisation to provide direct financial support to clients accessing our advice services. The fund specifically supports clients in financial hardship caused by the national cost of living crisis resulting in increasing energy and food costs.

**Better Leeds Communities**  
**Report of the Board of Trustees/Directors for the year ended 31st March 2024**

**10. Statement of the Board of Directors' responsibilities**

The trustees (who are also directors of Better Leeds Communities for the purposes of company law) are responsible for preparing the Report of the Board of Trustees/Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of Directors are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation The Board of Directors is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the Board of Directors is aware:

- There is no relevant audit information of which the auditors are unaware
- The Board of Directors has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Board of Directors is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**11. Auditors**

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

Approved by the Board of Directors and signed on its behalf by

Neil Canwell (Chair)

Date: 26<sup>th</sup> November 2024

## **Independent Auditor's Report to the Members of Better Leeds Communities**

### **Opinion**

We have audited the financial statements of Better Leeds Communities (the 'charitable company') for the year ended 31 March 2024, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information

## **Independent Auditor's Report (continued)**

and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view,

## **Independent Auditor's Report (continued)**

and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**Independent Auditor's Report  
(continued)**

**Use of our report**

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

Christy Yun Hing Lau FCCA DChA CTA

Senior Statutory Auditor

*for and on behalf of*

Slade & Cooper Limited  
Statutory Auditors  
Beehive Mill  
Jersey Street  
Manchester  
M4 6JG

17<sup>th</sup> December 2024

Better Leeds Communities  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	245	-	245	5
Charitable activities:	4				
Advice Service		4,500	565,028	569,528	500,240
Communities and Families Services and Room Hire		-	195,798	195,798	194,987
		51,152	-	51,152	45,228
Investments	5	19,341	-	19,341	2,465
<b>Total income</b>		<b>75,238</b>	<b>760,826</b>	<b>836,064</b>	<b>742,925</b>
<b>Expenditure on:</b>					
Charitable activities:	6				
Advice Service		217	585,682	585,899	502,903
Communities and Families Services and Room Hire		-	195,798	195,798	194,987
		31,671	-	31,671	52,117
<b>Total expenditure</b>		<b>31,888</b>	<b>781,480</b>	<b>813,368</b>	<b>750,007</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>43,350</b>	<b>(20,654)</b>	<b>22,696</b>	<b>(7,082)</b>
<b>Net income/(expenditure) for the year</b>	8	<b>43,350</b>	<b>(20,654)</b>	<b>22,696</b>	<b>(7,082)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>43,350</b>	<b>(20,654)</b>	<b>22,696</b>	<b>(7,082)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		584,804	20,654	605,458	612,540
<b>Total funds carried forward</b>		<b>628,154</b>	<b>-</b>	<b>628,154</b>	<b>605,458</b>

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

A full comparative SOFA is available on the last page of the financial statements.

Better Leeds Communities  
Company number 01754257  
Balance sheet as at 31 March 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		132,753		146,040
<b>Total fixed assets</b>			<b>132,753</b>		<b>146,040</b>
<b>Current assets</b>					
Debtors	14	24,003		32,288	
Cash at bank and in hand		552,715		467,870	
<b>Total current assets</b>		<b>576,718</b>		<b>500,158</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	15	(81,317)		(40,740)	
<b>Net current assets</b>			<b>495,401</b>		<b>459,418</b>
<b>Total assets less current liabilities</b>			<b>628,154</b>		<b>605,458</b>
<b>Net assets</b>			<b>628,154</b>		<b>605,458</b>
<b>The funds of the charity:</b>					
Restricted income funds	17		-		20,654
Unrestricted income funds	18		628,154		584,804
<b>Total charity funds</b>			<b>628,154</b>		<b>605,458</b>

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 28 to 46 form part of these accounts.

Approved by the Board of Directors on 26/11/2024 and signed on their behalf by:

.....  
Neil Canwell (Chair)

Better Leeds Communities  
Statement of Cash Flows  
for the year ending 31 March 2024

	Note	2024 £	2023 £
<b>Cash provided by/(used in) operating activities</b>	21	<b>71,227</b>	<b>21,270</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		19,341	2,465
<b>Cash provided by/(used in) investing activities</b>		<b>13,618</b>	<b>2,465</b>
Increase/(decrease) in cash and cash equivalents in the year		84,845	23,735
Cash and cash equivalents at the beginning of the year		467,870	444,135
<b>Cash and cash equivalents at the end of the year</b>		<b>552,715</b>	<b>467,870</b>

## Better Leeds Communities

### Notes to the accounts for the year ended 31 March 2024

#### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Better Leeds Communities meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

## Better Leeds Communities

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## Better Leeds Communities

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes delivery costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **h Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

#### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### **j Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	Over the period of the lease
Fixtures, fittings & equipment	25% reducing balance
Computer equipment	33.3% straight line

## Better Leeds Communities

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end (2023: £2,861). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 7.

### 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations	245	-	245	5
<b>Total</b>	<b>245</b>	<b>-</b>	<b>245</b>	<b>5</b>
<i>Total by fund 31 March 2023</i>	<i>5</i>	<i>-</i>	<i>5</i>	

## Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	<i>Total 2023</i> £
Advice UK	-	1,000	1,000	2,000
Aviva RDO	-	-	-	4,773
Basis Yorkshire	4,500	-	4,500	-
Big Lottery Fund	-	92,432	92,432	96,035
Citizens Advice Bureau	-	111,720	111,720	133,291
Citizens Advice Leeds	-	97,352	97,352	92,852
Henry Smith Charity	-	28,900	28,900	57,300
Law Society	-	-	-	4,927
Leeds City Council				
Household Support Fund	-	100,000	100,000	70,000
Multiply	-	60,000	60,000	-
UKSPF/Digital Inclusion	-	30,060	30,060	-
Live Well Leeds	-	991	991	-
Lloyds Bank Foundation	-	20,701	20,701	-
MAPs Debt Modernisation Fund	-	4,372	4,372	-
Mental Health First Aid	-	5,500	5,500	-
Power to Change	-	8,000	8,000	-
Stronger Families	-	-	-	35,937
Tesco Stronger Starts	-	1,500	1,500	-
The Sir George Martin Trust	-	2,500	2,500	-
Warm Hub	-	-	-	3,125
	<hr/>	<hr/>	<hr/>	<hr/>
Advice Service	4,500	565,028	569,528	500,240
Linking Leeds	-	195,798	195,798	194,987
	<hr/>	<hr/>	<hr/>	<hr/>
Communities and Families	-	195,798	195,798	194,987
Other income - room hire	51,152	-	51,152	42,867
Other income	-	-	-	2,361
	<hr/>	<hr/>	<hr/>	<hr/>
Services and Room Hire	51,152	-	51,152	45,228
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	55,652	760,826	816,478	740,455
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total by fund 31 March 2023</i>	47,228	693,227	740,455	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

**4 Income from charitable activities (cont.)**

<b>Previous reporting period</b>	Unrestricted £	Restricted £	Total 2023 £
<b>Advice Service</b>			
Advice UK	2,000	-	2,000
Aviva RDO	-	4,773	4,773
Big Lottery Fund	-	96,035	96,035
Citizens Advice Bureau	-	133,291	133,291
Citizens Advice Leeds	-	92,852	92,852
Henry Smith Charity	-	57,300	57,300
Law Society	-	4,927	4,927
Leeds City Council			
Household Support Fund	-	30,000	30,000
Household Support Fund 3	-	40,000	40,000
Stronger Families	-	35,937	35,937
Warm Hub	-	3,125	3,125
	<hr/>	<hr/>	<hr/>
Advice Service	2,000	498,240	500,240
<b>Communities and Families</b>			
Linking Leeds	-	194,987	194,987
	<hr/>	<hr/>	<hr/>
Communities and Families	-	194,987	194,987
<b>Services and Room Hire</b>			
Other income - room hire	42,867	-	42,867
Other income	2,361	-	2,361
	<hr/>	<hr/>	<hr/>
Services and room hire	45,228	-	45,228
	<hr/>	<hr/>	<hr/>
<b>Total</b>	47,228	693,227	740,455
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**5 Investment income**

	Unrestricted £	Restricted £	2024 £	2023 £
Income from bank deposits	19,341	-	19,341	2,465
	<hr/>	<hr/>	<hr/>	<hr/>
	19,341	-	19,341	2,465
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All investment income in the previous year was unrestricted

Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

**6 Analysis of expenditure on charitable activities**

	Advice Service £	Communities and Families £	Services and Room Hire £	Total 2024 £	Total 2023 £
Staff costs	303,478	152,576	-	456,054	474,257
Administration	280	616	-	896	1,652
Depreciation	-	-	19,010	19,010	19,630
Project costs	147,822	182	-	148,004	78,338
Governance costs (see note 7)	-	-	10,709	10,709	11,138
Support costs (see note 7)	134,319	42,424	1,952	178,695	164,992
	<u>585,899</u>	<u>195,798</u>	<u>31,671</u>	<u>813,368</u>	<u>750,007</u>
<b>Previous reporting period</b>		Advice Service £	Communities and Families £	Services and Room Hire £	Total 2023 £
Staff costs		314,319	159,938	-	474,257
Administration		938	714	-	1,652
Depreciation		-	-	19,630	19,630
Project costs		78,318	20	-	78,338
Governance costs (see note 7)		-	-	11,138	11,138
Support costs (see note 7)		109,328	34,315	21,349	164,992
		<u>502,903</u>	<u>194,987</u>	<u>52,117</u>	<u>750,007</u>
				2024 £	2023 £
Restricted expenditure				781,480	697,890
Unrestricted expenditure				31,888	52,117
				<u>813,368</u>	<u>750,007</u>

Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

**7 Analysis of governance and support costs**

	Basis of apportionment	Support £	Governance £	Total 2024 £
Staff costs	Time spent	88,367	-	88,367
Office costs	Floor area	90,328	-	90,328
Audit fees	Governance	-	3,960	3,960
Legal and professional	Governance	-	3,148	3,148
Subscriptions & Membership	Governance	-	3,588	3,588
Other	Governance	-	13	13
		<hr/>	<hr/>	<hr/>
		178,695	10,709	185,803
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Previous reporting period**

	Basis of apportionment	Support £	Governance £	Total 2023 £
Staff costs	Time spent	109,095	-	109,095
Office costs	Floor area	55,897	-	55,897
Audit fees	Governance	-	4,898	4,898
Legal and professional	Governance	-	3,400	3,400
Subscriptions & Membership	Governance	-	2,664	2,664
Other	Governance	-	176	176
		<hr/>	<hr/>	<hr/>
		164,992	11,138	176,130
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**8 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	19,010	19,630
Auditor's remuneration - audit fees	3,300	4,082
	<hr/> <hr/>	<hr/> <hr/>

## Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

### 9 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	484,547	509,211
Social security costs	31,442	41,811
Pension costs	22,065	23,533
Recruitment, training and travel	6,367	8,797
	544,421	583,352
	544,421	583,352
<b>Allocated as follows:</b>		
Charitable activities	456,054	474,257
Support costs	88,367	109,095
	544,421	583,352
	544,421	583,352

One employee has employee benefits in excess of £60,000 (2023: Nil). The CEO had unused holiday entitlement, which the board of trustees approved to be paid instead of carried forward.

The average number of staff employed during the period was 22.25 (2023: 23).

The average full time equivalent number of staff employed during the period was 16.7 (2023: 16.7).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £66,343 (2023: £65,211).

## Better Leeds Communities

### Notes to the accounts for the year ended 31 March 2024 (continued)

#### 10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No trustees received travel and subsistence expenses during the year. (2023: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

#### 11 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Leeds City Council	90,060	35,937
CCG - Linking Leeds	195,798	194,987
Leeds City Council - Household Support Fund	100,000	70,000
	<hr/>	<hr/>
	385,858	300,924
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

#### 12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

### 13 Fixed assets: tangible assets

	Leasehold improvements £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2023	398,137	13,956	412,093
Additions	-	5,723	5,723
Disposals	-	(3,580)	(3,580)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	398,137	16,099	414,236
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 April 2023	252,944	13,109	266,053
Charge for the year	16,256	2,754	19,010
Disposals	-	(3,580)	(3,580)
	<hr/>	<hr/>	<hr/>
At 31 March 2024	269,200	12,283	281,483
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 March 2024	128,937	3,816	132,753
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 March 2023</i>	<i>145,193</i>	<i>847</i>	<i>146,040</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 14 Debtors

	2024 £	2023 £
Other debtors	1,839	3,439
Prepayments and accrued income	22,164	28,849
	<hr/>	<hr/>
	24,003	32,288
	<hr/> <hr/>	<hr/> <hr/>

## Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

### 15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Short term compensated absences (holiday pay)	6,502	-
Other creditors and accruals	22,991	22,705
Taxation and social security costs	9,410	8,309
Deferred income	42,414	9,726
	81,317	40,740
	81,317	40,740

### 16 Deferred income

	2024	2023
	£	£
Deferred grant brought forward	9,726	-
Grant received		
Big Lottery Fund	*	5,765
Leeds City Council - UKSPF/Digital Inclusion	*	9,940
Live Well Leeds	-	991
Lloyds Bank Foundation	*	3,740
Love Leeds Park	375	-
Mental Health First Aid	-	5,500
The Sir George Martin Trust	-	2,500
WYCA Digital project	22,000	-
Other income - room hire	594	735
Released to income from charitable activities	(9,726)	-
	42,414	9,726
	42,414	9,726

\* After assessing the grants not completed by the year end and reviewing the agreements, the board concluded that unspent income should be deferred, as the ongoing grant work is tied to performance related conditions spanning the year end.

## Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

### 17 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
<b>Advice Service</b>					
1 Burley: 170					
Voices	8,404	92,432	(100,836)	-	-
Advice UK	-	1,000	(1,000)	-	-
Aviva RDO	3,963	-	(3,963)	-	-
Children's Centre					
Advice Service	-	57,659	(57,659)	-	-
Digital Inclusion	-	30,060	(30,060)	-	-
Henry Smith					
2020/2023	4,816	28,900	(33,716)	-	-
Household					
Support fund	-	100,000	(100,000)	-	-
Housing Advice	-	39,693	(39,693)	-	-
Live Well Leeds	-	991	(991)	-	-
MAPs Debt					
Modernisation	-	4,372	(4,372)	-	-
Mental Health					
First Aid	-	5,500	(5,500)	-	-
Money Advice					
Service	-	111,720	(111,720)	-	-
Multiply	-	60,000	(60,000)	-	-
My Place (Leeds)	826	20,701	(21,527)	-	-
Power to Change	-	8,000	(8,000)	-	-
Teatime Club	-	1,500	(1,500)	-	-
The Sir George					
Martin Trust	-	2,500	(2,500)	-	-
Warm Hub	2,645	-	(2,645)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	20,654	565,028	(585,682)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Communities and Families</b>					
Linking Leeds	-	195,798	(195,798)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	195,798	(195,798)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	20,654	760,826	(781,480)	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

17 Analysis of movements in restricted funds (cont.)

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
<b>Advice Service</b>					
1 Burley: 170					
Voices	12,314	96,035	(99,945)	-	8,404
Aviva RDO	-	4,773	(810)	-	3,963
Children's Centre					
Advice Service	-	55,049	(55,049)	-	-
Henry Smith					
2020/2023	12,177	57,300	(64,661)	-	4,816
Household					
Support fund	-	70,000	(70,000)	-	-
Housing Advice	-	37,803	(37,803)	-	-
Law Society	-	4,927	(4,927)	-	-
My Place (Leeds)	826	-	-	-	826
Money Advice					
Service	-	133,291	(133,291)	-	-
Stronger Families	-	35,937	(35,937)	-	-
Warm Hub		3,125	(480)	-	2,645
	<u>13,003</u>	<u>402,205</u>	<u>(402,958)</u>	<u>-</u>	<u>12,250</u>
<b>Communities and Families</b>					
Linking Leeds	-	194,987	(194,987)	-	-
	<u>-</u>	<u>194,987</u>	<u>(194,987)</u>	<u>-</u>	<u>-</u>
Total	<u>13,003</u>	<u>597,192</u>	<u>(597,945)</u>	<u>-</u>	<u>12,250</u>

## Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

### 17 Analysis of movements in restricted funds (cont.)

Name of restricted fund	Description, nature and purposes of the fund
1 Burley: 170 Voices	This project supports people living in Burley to build a sustainable movement by them taking a lead in developing and delivering community activities bringing people together.
Advice UK	As members of Advice UK and recipients of funding for the MaPS debt Advice Project we were eligible to make an application for funding to support with the administration of Debt Relief Orders.
Aviva Community Fund	The Aviva Community Fund helps local causes build stronger communities across the UK.
Children's Centre Advice Service	This is a scheme providing an outreach advice service at centres across Leeds.
Digital Inclusion	This project is targeted at providing digitally inclusive training and support to local communities in Leeds
Henry Smith	This project provides holistic debt advice and support to clients referred by the Linking Leeds Project.
Household Support Fund	This project is aimed at providing targeted support and help to families facing hardship due to cost of Living crisis, it provides financial support to families and communities in need.
Housing Advice	This service delivers housing advice to Leeds residents
Linking leeds	The linking Leeds service is a social prescribing service city wide targetted at providing 121 social,mental and emotional support to improve the mental well being of local resident.
Live Well Leeds	Promoting positive mental health and well being through art and local connections.
MAPs debt modernisation fund	This fund was provided to update the digital infrastructure of BLC to enable us to become more efficient in the provision of the service.
Mental Health First Aid	Promoting positive mental health and well being through art and local connections.
Citizens Advice - Money & Pensions Debt Advice Project	This forms part of a national initiative to provide debt advice.
Multiply	This fund is provided to enable BLC to deliver 121 training, mentoring and support to local residents to develop their digital skills and confidence.
My Place Lloyds	Providing housing support to vulnerable people.
Power To Change	Development of leadership and deepen the positive impact our organisation has in our community.
Teatime Club	Bringing together local communities and providing hot meals to local vulnerable families and connecting local people.
The Sir George Martin Trust	To deliver support and activities to benefit the well-being of disadvantaged and vulnerable people in West Yorkshire.
Warm Hub	Bringing together local communities and providing hot meals to local vulnerable families and connecting local people.

Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

**18 Analysis of movement in unrestricted funds**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	289,611	75,238	(15,632)	-	349,217
Building fund	145,193	-	(16,256)	-	128,937
Maintenance and repair fund	150,000	-	-	-	150,000
	<u>584,804</u>	<u>75,238</u>	<u>(31,888)</u>	<u>-</u>	<u>628,154</u>
<b>Previous reporting period</b>	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	425,774	49,698	(35,861)	(150,000)	289,611
Building fund	161,449	-	(16,256)	-	145,193
Maintenance and repair fund	-	-	-	150,000	150,000
	<u>587,223</u>	<u>49,698</u>	<u>(52,117)</u>	<u>-</u>	<u>584,804</u>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds
Building fund	The fixed assets are essential for the future operation of the charity and so are excluded from free reserves.
Maintenance and repair fund	Trustees agreed to allocate a designated reserve of £150,000 to ensure the high standard of maintenance and repair are preserved and any necessary upgrades can be undertaken.

## Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

### 19 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	3,816	128,937	-	132,753
Net current assets/(liabilities)	345,401	150,000	-	495,401
Total	349,217	278,937	-	628,154
<b>Previous reporting period</b>	<b>General fund £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Tangible fixed assets	847	145,193	-	146,040
Net current assets/(liabilities)	288,764	150,000	20,654	459,418
Total	289,611	295,193	20,654	605,458

### 20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	1	1	-	489
One to five years	4	4	-	-
Over five years	2	3	-	-
	7	8	-	489

Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

**21 Reconciliation of net movement in funds to net cash flow from operating activities**

	2024	2023
	£	£
<b>Net income/(expenditure) for the year</b>	22,696	(7,082)
<b>Adjustments for:</b>		
Depreciation charge	19,010	19,630
Dividends, interest and rents from investments	(19,341)	(2,465)
Decrease/(increase) in debtors	8,285	(11,654)
Increase/(decrease) in creditors	40,577	22,841
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	71,227	21,270
	<hr/> <hr/>	<hr/> <hr/>

Better Leeds Communities

Notes to the accounts for the year ended 31 March 2024 (continued)

**22 Prior year Statement of Financial Activities (including Income and Expenditure account)**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	5	-	5	8,078
Charitable activities:	4				
Advice Service		2,000	498,240	500,240	444,016
Communities and Families		-	194,987	194,987	175,966
Services and Room Hire		45,228	-	45,228	27,862
Investments	5	2,465	-	2,465	111
<b>Total income</b>		<b>49,698</b>	<b>693,227</b>	<b>742,925</b>	<b>656,033</b>
<b>Expenditure on:</b>					
Charitable activities:	6				
Advice Service		-	502,903	502,903	401,734
Communities and Families		-	194,987	194,987	175,966
Services and Room Hire		52,117	-	52,117	22,060
<b>Total expenditure</b>		<b>52,117</b>	<b>697,890</b>	<b>750,007</b>	<b>599,760</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>(2,419)</b>	<b>(4,663)</b>	<b>(7,082)</b>	<b>56,273</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(2,419)</b>	<b>(4,663)</b>	<b>(7,082)</b>	<b>56,273</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(2,419)</b>	<b>(4,663)</b>	<b>(7,082)</b>	<b>56,273</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		587,223	25,317	612,540	556,267
<b>Total funds carried forward</b>		<b>584,804</b>	<b>20,654</b>	<b>605,458</b>	<b>612,540</b>

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