

HEALTH FOR ALL (LEEDS) LTD

England & Wales · Charity number 1068643

Details

Other names	SOUTH LEEDS HEALTH FOR ALL LIMITED
Status	Registered
Legal form	Charitable company
Company number	03197219
Registered	1998-03-14
Register	View on the Charity Commission register

Contact

Address	Tenants Hall Enterprise Centre Acre Close Middleton Leeds LS10 4HX
Phone	0113 2706903
Email	info@healthforall.org.uk
Website	www.healthforall.org.uk

Activities

Objects: 1. TO PROMOTE THE PRESERVATION AND PROTECTION OF THE GOOD HEALTH OF PERSONS LIVING IN YORKSHIRE (HEREINAFTER CALLED "THE AREA OF BENEFIT") AND TO ADVANCE THEIR EDUCATION ON ALL MATTERS RELATING TO HEALTH.2. THE ADVANCEMENT OF CITIZENSHIP AND/OR COMMUNITY DEVELOPMENT INCLUDING (BUT NOT LIMITED TO: (1) THE PROMOTION OF SOCIAL INCLUSION BY PREVENTING BEING SOCIALLY EXCLUDED AND RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY; (2) THE PROMOTION OF COMMUNITY CAPACITY BUILDING;3. THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE

Activities: Promote the preservation and protection of good health and advance education on matters related to healthAdvance citizenship and community developmentPromote social inclusion, relieve the needs of people who are socially excluded and assist their integration into societyPromote community capacity buildingProvide relief to those in need by reason of youth, age, ill health, disability etc.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** LEEDS
- Bradford City
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,404,797	£2,555,303	£1,194,530	69
2024-03-31	£2,205,782	£2,512,883	£1,345,036	71
2023-03-31	£2,231,799	£2,275,635	£1,652,137	69
2022-03-31	£2,042,898	£2,174,546	£1,695,973	70
2021-03-31	£1,983,841	£1,786,992	£1,827,621	69

Trustees

Name	Role	Appointed
Ambia Khatun		2018-03-15
Jennifer Sword-Williams		2021-07-25
Maggie Dawkins		2018-03-15
Martin David Dean		2021-07-25
Paul Anthony Truswell		2016-02-12
TIMOTHY FRANCIS MCSHARRY		2018-03-15
Timothy Eric Snell		2018-03-15

HEALTH FOR ALL (LEEDS) LTD

England & Wales - Charity number 1068643

Accounts

**HEALTH FOR ALL (LEEDS) LTD
(A Company Limited by Guarantee)**

REPORT AND FINANCIAL STATEMENTS

Year ended 31 March 2025

**Charity No: 1068643
Company No: 3197219**

**Brown Butler
Chartered Accountants
Leeds**

Health For All (Leeds) Ltd
(A Company Limited by Guarantee)

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Health For All (Leeds) Ltd
(A Company Limited by Guarantee)

Reference and Administrative Details
Year ended 31 March 2025

Charity Name:	Health For All (Leeds) Ltd	
Charity Registration Number:	1068643	
Company Registration Number:	3197219	
Registered Office and Principal Address:	Tenants Hall Enterprise Centre Acre Close Middleton Leeds LS10 4HX	
Trustees and Officers	M Dawkins M Dean A Dickinson H Jones A Khatun T McSharry R Menon (Resigned 11 May 2024) T Snell J Sword-Williams P Truswell	
Secretary	C Pearson	
Senior Management Team	P McGeever C Pearson V Standish R Weaver R Duxbury S Pilkington	Chief Executive Officer Finance & Business Planning Manager HR Manager ACE Manager Breastfeeding Manager Learning Disability Manager
Auditors	Brown Butler Chartered Accountants Leigh House 28-32 St Paul's Street Leeds LS1 2JT	
Bankers	Unity Trust Bank Nine Brindleyplace 4 Oozells Square Birmingham B1 2HB	

Trustees' Report
Year ended 31 March 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102) issued in October 2019.

Our Vision, Mission and Values

Health for All's Vision is:

Health & wellbeing for all, a society free from inequality, poverty and isolation.

Our Mission is to enable the poorest and most vulnerable communities to overcome the challenges of health and social inequality.

This will be achieved by:

- Investing in warm welcoming community spaces and person-centred services rooted in the hearts of local communities.
- Equipping people with the confidence and skills to live happy, healthy and fulfilled lives.

Our Values

People

People and their needs and aspirations are at the heart of everything we do. We believe each person is unique and of immense value, with the right to live a happy, healthy, fulfilled life.

Place

We believe that support should come from the heart of the community, drawing on local knowledge, skills and relationships.

Approach

Our approach is innovative, collaborative and flexible, always responding to need.

To deliver our Mission, our primary aims are:

- Support work with vulnerable adults, children, carers, young people and families.
- Healthy living activities including healthy cooking, healthy eating, physical activity and advice provision.
- Community based initiatives promoting lifelong learning, access to employment, volunteering and entrepreneurial activity.
- Provision of support and training to build the capacity of small community and self-help groups.
- Management of a network of community and family hubs located within deprived communities.

In shaping our objectives for the year and planning our activities we have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" at our trustees' meetings. We seek to promote our objectives by providing services to those most in need.

Achievements and Performance

In the year ended 31 March 2025 Health for All worked closely with the communities we support to address ongoing and emerging needs.

Our services continue to address the root causes of poverty, poor health and isolation, bringing communities together, to find support and solutions through working together.

- **Ace (Active Clubs Experience)** continues to work with over 10,000 children each year, supporting 80 schools, engaging children in sports and activity sessions and providing advice on healthy eating through Change for Life.
- Our services for **Adults with learning disabilities** offered activities and training for adults with learning disabilities at The Bridge Day Service and our community café in Watsonia Cross Flatts Park. My Future Job clubs, offered group peer support to overcome barriers to employment. Multiply provided numeracy training and equipment.
- Our **Breastfeeding support services** in Leeds and Bradford continued to deliver peer and one to one support.
- Our **Community Transport** service served over 20,000 passengers, connecting our communities to essential health and social support.
- In response to the **Cost of Living Crisis**, Health for All distributed over £50,000 of Household support funding helping families manage increased food costs
- Our **Healthy Communities Team**, continued to successfully deliver our Better Together service; delivering community development support to individuals and groups, in partnerships with ASHA, St Luke's Cares and Holbeck Together.
- Our work with **Older People** continued delivering Enhance, funded through Leeds Community Healthcare Trusts, providing practical support to older people, preventing hospital readmissions
- Our work with **Young People** continued to deliver a number of projects including Care Collective, Trauma Informed support for care experienced young people, Youth Works funded activities, our successful Healthy Holidays programme, and our Violence Reduction Unit project.
- Health for All was also proud to offer support to communities in Cottingley and Allerton Bywater working to secure the future of their local community centres.

Financial Review

Despite the challenges of increased competition for grants and the expectation of "more for less" with many public sector contracts, overall income remained at a similar level as the previous year.

Total income for the year was £2,404,797 (2024: £2,205,782).

Grant income increased from £796,520 in 2024 (36% of total income) to £905,817 (38% of total income).

Fee income increased from £1,387,912 in 2024 (63% of total income) to £1,449,448 (60% of total income).

Total expenditure for the year was £2,555,303 (2024: £2,512,883), an increase of £42,420.

Total Staffing costs were £1,804,395 (2024: £1,754,317), an increase of £50,077 (3% increase). Staffing represented 71% (2024: 70%) of annual expenditure. The size of the staff team remained at similar levels to 2024; the increased staff costs reflect the charity's need to increase staff pay to ensure salaries reflect the rising cost of living.

Premises costs were £211,711 (2024: £151,744) an increase of £59,937 (40% increase). The increased premises costs reflect ongoing increases in the cost of utilities of our centres.

After the transfer of monies between funds there was a net spend on restricted funds of £113,327 and a net spend on unrestricted funds of £37,179.

Principal Funding Sources

Health for All generated income via a diverse range of projects and services. In 2024-25 38% of income came from grants, 19% from contracts, while 41% of income was generated through delivery of unrestricted fee generating services. Any surplus generated from unrestricted income is re-invested back into our charitable activities to provide ongoing projects and services for the communities we work with.

Investment Powers and Policy

Under the Schemes rules the charitable company has the power to make any investments which the trustees see fit.

Reserves Policy and Going Concern

Our reserves policy reflects our wish to maintain financial stability thereby enabling us to increase the range of disadvantaged communities to which we provide support.

Our policy also recognises that the majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. It takes into account our commitments to our beneficiaries, employees and creditors. Our policy is to aim to maintain unrestricted funds within an agreed range (currently £60k - £170k) based on assessed potential need for unforeseen emergency funds, an unexpected loss of income, seed funding, commitments and long-term plans.

At 31 March 2025 unrestricted funds totalled £41,448 and restricted funds £1,153,082.

At the end of the financial year, the charity's reserves fell below the trustees' target range; trustees and management are actively implementing measures to restore reserves to the desired level in the forthcoming financial year.

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

Plans for Future Periods

The charitable company plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 May 1996 and registered as a charity on 14 March 1998. The charitable company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by Special Resolution dated 23 February 1998, as amended by special resolution dated 22 September 1999, as amended by certificate of incorporation on change of name dated 1 October 2008; new articles adopted by special resolution dated 10 February 2012 as amended by Special Resolution registered at Companies House on 23 February 2012 as amended by special resolution registered at Companies House on 3 April 2019.

In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

Appointment of Trustees

The trustees of the charitable company are also charity trustees for the purpose of charity law. The members annually, at the Annual General Meeting, elect trustees to the Trustee Committee for the forthcoming year.

The nature of our work focuses predominantly on establishing health, learning, support and enterprise initiatives with disadvantaged communities in Leeds in partnership with local residents of priority neighbourhoods and black and minority ethnic communities. The Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The majority of the members of the Committee are themselves local residents of the priority neighbourhoods served and bring to the organisation a wide range of skills and knowledge of their communities. A number are from black and minority ethnic communities and therefore have first hand knowledge of the many needs and challenges experienced by those communities.

All trustees give their time freely and no trustee remuneration or expense payments were made in the year. All trustees are required to disclose all relevant interests and register them with the Chief Executive Officer and, in accordance with the charitable company's policy, withdraw from discussions where conflict of interest arises.

Trustee Induction and Training

All of our trustees are familiar with the work of our charitable company having had first-hand experience of the work through involvement as local people in the groups and projects supported or through partnership in activities and programmes as health and social care professionals. Prospective trustees are provided with literature containing an overview of our services and are encouraged to meet with the Chief Executive Officer to gain an insight into the responsibilities entailed in being a trustee. New trustees elected at the Annual General Meeting are offered training in the aims, activities and philosophy of the company as well as the responsibilities of trustees.

In addition, trustees are made aware of the charitable company's policies and procedures and the governing document (Memorandum of Articles). Annual development days are scheduled where Trustees and Service Managers meet to review and develop the charity's aims and strategic direction.

Trustees' Report
Year ended 31 March 2025

Organisation

At 31 March 2025 the charitable company has a Trustee Committee consisting of 10 trustees who meet every quarter and are responsible for the strategic direction and policy of the charitable company. The day to day work of the charitable company is organised by paid employees who manage the service and co-ordinate the activities of the staff.

Related parties and co-operation with other organisations

In so far as it is complementary to the charitable company's objects, the charitable company is guided by both local and national policy. The charitable company works closely in partnership with a wide range of partners including Public Health, Clinical Commissioning Group, a range of local authority departments including Social Care, Learning and Leisure as well as Leeds City Council community committees, other community and voluntary groups and organisations

Pay policy for senior staff

The board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable charity in charge of directing and controlling, running and operating the charitable company on a day to day basis. All directors give of their time freely and no director received remuneration or expenses in the year. Details of directors' expenses and related party transactions are disclosed in notes 8 and 9 to the accounts

Remuneration of the senior staff is reviewed annually and paid in accordance with average earnings of other voluntary sector organisations of a similar size.

Risk Management

- A risk register is presented to Trustees at each Trustee Meeting. The risk register highlights the most significant risks to the organisation and steps to mitigate these risks.
- The Committee has established a sub-committee to deal in more depth with finance and funding. Reports from the Finance sub committee are made to the meetings of the full Committee.
- All staff and volunteers are subject to enhanced DBS checks before commencing work with the charity.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Health For All (Leeds) Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

Company law requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

Statement of Trustees' Responsibilities – continued

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which 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.

The trustees are 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.

Statement of Disclosure of Information to Auditors

The trustees of the charitable company who held office at the date of approval of this Annual Report as set out above each confirm that:

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have 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.

Auditors

Brown Butler were appointed as auditors of the charitable company.

Approved by the Management Committee on



M Dean
Trustee

2025 and signed on its behalf by:

Independent Auditor's Report to the Members of Health For All (Leeds) Ltd
For the year ended 31 March 2025

Opinion

We have audited the financial statements of Health For All (Leeds) Ltd (the charitable company) for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 Charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 conducted 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 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Independent Auditor's Report to the Members of Health For All (Leeds) Ltd
For the year ended 31 March 2025

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 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 the 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' Annual 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 obtained all the information and explanations necessary for the purposes of 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 8), 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, 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

Independent Auditor's Report to the Members of Health For All (Leeds) Ltd
For the year ended 31 March 2025

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

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 purposes. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicola Taylor BA(Hons) FCA
Senior Statutory Auditor
For and on behalf of Brown Butler
Chartered Accountants and Statutory Auditors
Leigh House
28-32 St Paul's Street
Leeds
LS1 2JT

2025

Health For All (Leeds) Ltd
(A Company Limited by Guarantee)

Statement of Financial Activities
(Including an Income and Expenditure Account)
For the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income						
Donations	3	2,277	-	160	2,437	800
Income from Charitable Activities						
Grants	4	28,477	-	877,340	905,817	796,520
Fees	5	971,991	-	477,457	1,449,448	1,387,912
Other		39,757	-	7,338	47,095	20,550
Total income		<u>1,042,502</u>	<u>-</u>	<u>1,362,295</u>	<u>2,404,797</u>	<u>2,205,782</u>
Expenditure						
Expenditure on charitable activities	6	(1,419,839)	-	(1,135,464)	(2,555,303)	(2,512,883)
Total expenditure		<u>(1,419,839)</u>	<u>-</u>	<u>(1,135,464)</u>	<u>(2,555,303)</u>	<u>(2,512,883)</u>
Net expenditure for the year	10	(377,337)	-	226,831	(150,506)	(307,101)
Transfer between funds		<u>407,658</u>	<u>(67,500)</u>	<u>(340,158)</u>	<u>-</u>	<u>-</u>
Movement in funds for the year		<u>30,321</u>	<u>(67,500)</u>	<u>(113,327)</u>	<u>(150,506)</u>	<u>(307,101)</u>
Reconciliation of Funds						
Fund balances B/f		<u>11,127</u>	<u>67,500</u>	<u>1,266,409</u>	<u>1,345,036</u>	<u>1,652,137</u>
Fund balances C/f	15	<u>41,448</u>	<u>-</u>	<u>1,153,082</u>	<u>1,194,530</u>	<u>1,345,036</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 27 form part of these financial statements.

Health For All (Leeds) Ltd
(A Company Limited by Guarantee)
Company Number: 3197219

Balance Sheet
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,116,425	1,141,978
Current assets			
Debtors	13	118,656	176,289
Cash at bank and in hand		102,425	128,301
		<u>221,081</u>	<u>304,590</u>
Liabilities			
Creditors: Amounts falling due within one year	14	<u>(142,976)</u>	<u>(101,532)</u>
Net current assets		<u>78,105</u>	<u>203,058</u>
Net assets		<u>1,194,530</u>	<u>1,345,036</u>
Funds	15		
Unrestricted funds:			
General fund		41,448	11,127
Designated reserves		-	67,500
		<u>41,448</u>	<u>78,627</u>
Restricted funds		1,153,082	1,266,409
Total charity funds		<u>1,194,530</u>	<u>1,345,036</u>

The accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors on
signed on its behalf by:

2025 and



M Dean
Director

The notes on pages 15 to 27 form part of these financial statements.

Health For All (Leeds) Ltd
(A Company Limited by Guarantee)

Statement of Cash Flows
For the year ended 31 March 2025

	Note	2025 £	2024 £
Cash (absorbed) by operating activities	19	(25,876)	(253,680)
Cash used in investing activities		-	-
Cash used in financing activities		-	-
Decrease in cash and cash equivalents in the year		(25,876)	(253,680)
Cash and cash equivalents at the beginning of the year		128,301	381,981
Total cash and cash equivalents at the end of the year		102,425	128,301

The notes on pages 15 to 27 form part of these financial statements.

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of preparation

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in 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.

Health For All (Leeds) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. 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 amounts of assets and liabilities within the net reporting period.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met.:

- The charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

Donated services and facilities

Donated services or 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 receipt, donated services and 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.

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.

Funding 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.

1 Accounting Policies - continued

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 on charitable activities includes the costs of providing staff who carry out the work of the charity and their associated support costs.

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

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 charitable company's activities. The basis on which support costs have been allocated are set out in note 7.

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:

Land	Nil
Freehold property	2%
Leasehold building improvements	Straight line over the term of the lease
Vehicles	25% and 100% straight line p.a.
Equipment	25% and 100% straight line p.a.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand is in respect of bank balances.

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.

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 the carrying value plus accrued interest less repayments.

Pension costs

The charitable company has a defined Contribution Pension Scheme. The pension costs charged to the Statement of Financial Activities are the premiums payable in respect of the accounting period.

Significant judgements and estimates

In applying its accounting policies the charitable company did not have to make significant judgements or estimates.

2 Legal Status of the Charity

The charity is a company limited by guarantee 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.

3 Donations

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	2,277	-	160	2,437	800

4 Income from Charitable Activities: Grants

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
National lottery	-	-	20,000	20,000	71,103
Better Start Bradford	-	-	342,830	342,830	215,232
Children in Need	-	-	-	-	44,987
Leeds City Council	17,640	-	114,234	131,874	82,293
Leeds Community Foundation	-	-	81,536	81,536	61,729
Leeds Older People's Forum	-	-	145,000	145,000	147,976
Other	10,837	-	173,740	184,577	173,200
	28,477	-	877,340	905,817	796,520

5 Income from Charitable Activities: Fees

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fees	28,752	-	463,252	492,004	538,524
After School Clubs	401,924	-	3,150	405,074	333,951
Room hire and rent	129,503	-	11,055	140,558	125,032
Transport	133,774	-	-	133,774	135,565
Welfare fees	278,038	-	-	278,038	254,840
	971,991	-	477,457	1,449,448	1,387,912

6 Analysis of Expenditure on Charitable Activities

	Provision of facilities 2025 £	Community activities 2025 £	Transport 2025 £	Total 2025 £
Staffing	91,034	1,580,582	80,083	1,751,699
Premises costs	100,563	110,931	216	211,711
Running costs	16,740	108,668	1,222	126,631
Equipping	1,132	26,374	-	27,506
Depreciation	579	24,974	-	25,553
Group costs	1,266	193,741	-	195,007
Bad debts	1,321	505	-	1,826
Partner costs	-	63,531	-	63,531
Transport costs	-	17,695	53,021	70,716
Governance costs (see note 7)	-	18,765	-	18,765
Support costs (see note 7)	-	62,360	-	62,360
	<u>212,635</u>	<u>2,208,127</u>	<u>134,542</u>	<u>2,555,303</u>

Of the £2,555,265 charitable expenditure in 2025 (2024: £2,512,883) £1,149,839 was charged to unrestricted funds (2024: £1,127,366) and £1,135,464 to restricted funds (2024: £1,385,517).

Analysis of expenditure on charitable activities – previous year

	Provision of facilities 2024 £	Community activities 2024 £	Transport 2024 £	Total 2024 £
Staffing	83,567	1,524,856	90,533	1,698,956
Premises costs	85,995	65,746	33	151,774
Running costs	14,190	118,330	1,286	133,806
Equipping	484	12,717	63	13,264
Depreciation	800	24,753	-	25,553
Group costs	88	273,365	160	273,613
Partner costs	-	62,748	-	62,748
Transport costs	-	14,626	54,935	69,561
Governance costs (see note 7)	-	18,609	-	18,609
Support costs (see note 7)	-	64,999	-	64,999
	<u>185,124</u>	<u>2,180,749</u>	<u>147,010</u>	<u>2,512,883</u>

7 Analysis of Governance and Support Costs

The charitable company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below sets out the basis for apportionment and the analysis of support and governance costs.

	General support 2025 £	Governance function 2025 £	Total 2025 £	Basis of Apportionment
Salaries	43,965	8,731	52,696	actual costs
Running costs	18,395	-	18,395	actual costs
Statutory audit fees	-	10,034	10,034	actual costs
	<u>62,360</u>	<u>18,765</u>	<u>81,125</u>	

Analysis of Governance and Support Costs – previous year

	General support 2024 £	Governance function 2024 £	Total 2024 £	Basis of Apportionment
Salaries	46,752	8,609	55,361	actual costs
Running costs	18,247	-	18,247	actual costs
Statutory audit fees	-	10,000	10,000	actual costs
	<u>64,999</u>	<u>18,609</u>	<u>83,608</u>	

8 Staff Numbers and Costs

	2025 £	2024 £
Wages and salaries	1,583,513	1,544,873
Social Security costs	102,836	91,597
Other pension costs	65,274	60,914
	<u>1,751,623</u>	<u>1,697,384</u>

No employees earned in excess of £60,000 p.a.

The average number of employees during the year, calculated on the basis of full time equivalents, were as follows:

	Number 2025	Number 2024
Administration	9	10
Project workers	60	61
	<u>69</u>	<u>71</u>

The average number of employees during the year was 113 (2024:115).

Key Management Personnel

The key management personnel comprise the trustees, the Chief Executive Officer, the ACE manager, the Finance & Business Planning Manager, the HR Manager, the Breastfeeding Manager and the Learning Disabilities Manager (2024: Chief Executive Officer, the Young People & Families Service Manager, the Finance & Business Planning Manager, the HR Manager, the Breastfeeding Manager and the Learning Disabilities Manager).

No remuneration was paid to any trustees. No expenses were reimbursed to trustees during the year.

9 Related Party Transactions

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2024: £Nil).

10 Net Expenditure for the year

	2025 £	2024 £
Is stated after charging:		
Depreciation	25,553	25,553
Audit	<u>11,250</u>	<u>10,000</u>

11 Taxation

As a charity Health For All (Leeds) Ltd is exempt from tax on income and gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charge has arisen in the year.

12 Tangible Fixed Assets

	Freehold and land buildings £	Leasehold land and buildings £	Vehicles £	Equipment £	Total £
Cost					
At 1 April 2024	45,000	1,618,435	14,144	250,166	1,677,579
Additions	-	-	-	-	-
Adjustment	-	(339,307)	35,000	-	(304,307)
At 31 March 2025	45,000	1,618,435	49,144	250,166	1,623,438
Accumulated Depreciation					
At 1 April 2024	16,900	504,557	14,144	250,166	785,766
Charge for the year	800	24,753	-	-	25,553
Adjustment	-	(339,307)	35,000	-	(304,307)
At 31 March 2025	17,700	529,310	49,144	250,166	811,320
Net Book Value					
At 31 March 2025	27,300	1,089,125	-	-	1,116,425
At 31 March 2024	28,100	1,113,878	-	-	1,141,978

All fixed assets are used in direct furtherance of the charitable company's objects.

In the previous periods two assets were not accounted for accurately, however these had a nil net book value and therefore accurately reflected this year.

13 Debtors: Amounts falling due within one year

	2025 £	2024 £
Trade debtors	100,077	151,202
Prepayments	18,579	25,087
	<u>118,656</u>	<u>176,289</u>

Notes to the Financial Statements
Year ended 31 March 2025

14 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	67,433	28,009
Grants received in advance	-	25,788
Other creditors and accruals	63,907	2,229
Other taxes and social security	11,636	45,506
	<u>142,976</u>	<u>101,532</u>

15 Total Funds

	At 31/03/24 £	Incoming resources £	Resources expended £	Transfers in/(out) £	At 31/03/25 £
Unrestricted funds					
General funds	11,127	1,042,505	(1,419,839)	407,658	41,448
Designed funds					
Stability reserve	67,500	-	-	(67,500)	-
Total restricted funds	78,627	1,042,502	(1,419,839)	340,158	41,448
Restricted funds (note 16)	1,266,409	1,362,295	(1,135,464)	(340,158)	1,153,082
	<u>1,345,036</u>	<u>2,404,797</u>	<u>(2,555,303)</u>	<u>-</u>	<u>1,194,530</u>

Analysis of movements in funds – previous year

	At 31/03/23 £	Incoming resources £	Resources expended £	Transfers in/(out) £	At 31/03/24 £
Unrestricted funds					
General funds	65,197	961,029	1,127,366	112,267	11,127
Designed funds					
Stability reserve	67,500	-	-	-	67,500
Total restricted funds	132,697	961,029	1,127,366	112,267	78,627
Restricted funds (note 16)	1,519,440	1,244,753	1,385,517	(112,267)	1,266,409
	<u>1,652,137</u>	<u>2,205,782</u>	<u>2,512,883</u>	<u>-</u>	<u>1,345,036</u>

Following a review of the charity's reserves, the Trustees agreed that all unrestricted funds should be held within the general fund, as no amounts are currently designated for a specific purpose

Notes to the Financial Statements
Year ended 31 March 2025

16 Restricted Funds

	At 31/03/24 £	Incoming Resources £	Resources Expended £	Transfers In/(out) £	At 31/04/25 £
Ace (Active Schools Experience)	3,197	90,342	(50,273)	(43,176)	90
Adults with Learning Disabilities	11,649	4,500	(8,335)	(7,814)	-
Breastfeeding	(6,411)	408,620	(372,068)	(77,873)	(47,732)
Community Centres	16,074	111,930	(110,186)	1,796	19,614
Cost of Living Support	6,372	62,400	(45,676)	(8,572)	14,524
Employment & Skills	(9,189)	50,570	(45,409)	(2,581)	(6,609)
Fixed Assets (Buildings)	1,119,828	-	(24,196)	-	1,095,632
Healthy Communities	15,887	225,632	(170,396)	(41,965)	29,158
Mental Health	23,258	118,543	(90,863)	(45,804)	5,134
Older People	30,699	140,000	(110,678)	(31,496)	28,525
Young People & Families	55,045	149,758	(107,384)	(82,673)	14,746
	<u>1,266,409</u>	<u>1,362,295</u>	<u>(1,135,464)</u>	<u>(340,158)</u>	<u>1,153,082</u>

Analysis of movements in restricted funds – previous year

	At 31/03/23 £	Incoming resources £	Resources expended £	Transfers in/(out) £	At 31/03/24 £
Act (Active Schools Experience)	21,307	93,707	111,817	-	3,197
Adults with learning disabilities	80,980	9,957	13,595	(65,693)	11,649
Breastfeeding	55,192	265,902	327,505	-	(6,411)
Community Centres	772	44,774	29,472	-	16,074
Cost of living support	9,585	156,304	159,517	-	6,372
Employment and skills	(24,286)	685	(14,412)	-	(9,189)
Fixed assets (buildings)	1,144,581	-	24,753	-	1,119,828
Healthy communities	6,107	214,084	204,304	-	15,887
Mental health and suicide prevention	19,877	136,169	132,788	-	23,258
Older people	78,573	115,026	116,326	(46,574)	30,699
Young people and families	126,752	208,145	279,852	-	55,045
	<u>1,519,440</u>	<u>1,244,753</u>	<u>1,385,517</u>	<u>(112,267)</u>	<u>1,266,409</u>

Purposes of restricted funds

Restricted funds are amalgamated into categories reflecting Health for All's main areas of work. The larger sources of restricted funding within these categories are highlighted below.

Ace (Active Schools Experience)

Active Clubs Experience (ACE), including the Change for Life project, is funded by LCC Public Health and runs physical activity programmes for inactive children at risk of obesity.

16 Restricted Funds – continued

Adults with learning disabilities

My FUTURE Job Clubs offers peer support work clubs for adults with learning disabilities funded by Leeds Community Foundation. Multiply provided numeracy skills training and equipment to adults with learning disabilities, funded by UK Shared Prosperity Funds (UKSPF) via Leeds City Council

Breastfeeding

The Leeds Breastfeeding Peer support project and breast pump scheme is funded by Leeds City Council.

The Bradford Breastfeeding and PPA (Perinatal Project Administrator) projects were funded by Better Start Bradford and Start for Life to provide breastfeeding support to new mums in the Better Start area of Bradford.

Community Centres

Cottingley Community Centre, centre staffing and activities costs covered by Leeds City Council Wellbeing Funds and Award for All funding from the National Lottery.

Capital improvements to Vicars Court Community Centre, were funded by UK Shared Prosperity Funds (UKSPF) via Leeds City Council

Kitchen improvements and new equipment for 6 of our centres, were funded by UK Shared Prosperity Funds (UKSPF) via Leeds Christian Community Trust to improve our services addressing food poverty.

Cost of Living Support

Health for All received Household Support funds from Voluntary Action Leeds, Forum Centre and Unity in Poverty Action, for distribution to families struggling with food and utilities costs.

Employment and Skills

Bright Horizons project, delivered in partnership with Barca, offering support for parents and carers who are facing barriers to employment, funded by the National Lottery Reaching Communities fund.

Career Connect project, funded by UK Shared Prosperity Funds (UKSPF) via Groundwork, working with communities to reduce structural barriers to employment.

Fixed Assets (Buildings)

Beeston Village Community Centre capital build project was funded by the Big Lottery Reaching Communities Fund, Garfield Weston Foundation, Wades. The Clothmakers Foundation, The Morrisons Foundation and match funding from Health for All designated funds.

Healthy Communities

Better Together is funded by LCC Public Health to provide community-based health and well-being activities across inner South Leeds working in partnership with Asha, St Luke Cares and Holbeck Together.

Our Future Beeston – working with the local community to address climate change, funded by National Lottery through Climate Action Leeds and Together for Peace.

Walking Project (Social Prescribing), funded by Leeds City Council to provide a walking and befriending service in the LS10 area.

16 Restricted Funds – continued

Mental Health and Suicide Prevention

CBMH (Community Based Mental Health) – Live Well Leeds project funded by Leeds City Council through Touchstone Leeds.

Being You, improving mental health through one to one and group support – funded by Leeds City Council through lead partner Touchstone.

Care and Connect, Suicide Prevention project funded by Leeds Community Foundation.

Mental Health Peet Support, funded by Leeds Mental Health Transformation via Leeds Mind.

Mental Health Older People Consultation Involvement and Engagement Post, funded by West Yorkshire ICB.

Older People

Enhance, funded by Leeds Community Healthcare Trusts, via Leeds Older Peoples Forum, providing practical support to older people, preventing hospital readmissions.

Young People and Families

Family Support funding from Morley Extended Services Cluster for provision of a Family Support worker.

Healthy Holidays activities funded by Leeds Community Foundation for school holiday activities and food support for families on low income.

Trauma Informed work with Care Leavers, funded by Leeds Community Foundation.

Our Green Futures group, supporting young people to address the environmental crisis, was funded by Children in Need through the Youth Social Action fund and UKSPF via Leeds City Council.

Violence Reduction Unit (VRU) funding from Leeds City Council to work with young people who are involved in or impacted by youth violence.

Youth Works project providing groups and sessions for young people, funded by Leeds City Council.

17 Analysis of Net Assets between Funds

	Unrestricted 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £
Tangible fixed assets	20,793	-	1,095,632	1,116,425
Current assets	133,445	-	87,136	221,081
Creditors: due within one year	(113,290)	-	(29,686)	(142,976)
	<u>40,948</u>	<u>-</u>	<u>1,153,082</u>	<u>1,194,530</u>

Analysis of Net Assets between Funds – previous year

	Unrestricted 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
Tangible fixed assets	22,150	-	1,119,828	1,141,978
Current assets	60,057	67,500	177,033	304,590
Creditors: due within one year	(71,080)	-	(30,452)	(101,532)
	<u>11,127</u>	<u>67,500</u>	<u>1,266,409</u>	<u>1,345,036</u>

18 Future Financial Commitments

At 31 March 2025 the charitable company had total commitments under operating leases over the remaining life of these assets of £38,224 (2024: £62,164).

19 Reconciliation of Net Movement in Funds to Net Cash Flows used in Operating Activities

	2025 £	2024 £
Net movement in funds	(150,506)	(307,101)
Add back depreciation charge	25,553	25,553
Decrease/(increase) in debtors	57,633	6,822
Increases/(decrease) in creditors	41,444	21,046
Net cash generated by operating activities	<u>25,876</u>	<u>(253,680)</u>

20 Statement of Financial Activities – comparative

	Note	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income					
Donations	3	800	-	-	800
Income from Charitable Activities					
Grants	4	65,197	-	731,323	796,520
Fees	5	880,244	-	507,688	1,387,912
Other		14,788	-	5,762	20,550
Total income		<u>961,029</u>	<u>-</u>	<u>1,244,753</u>	<u>2,205,782</u>
Expenditure					
Costs of raising funds		-	-	-	-
Expenditure on charitable activities	6	1,127,366	-	1,385,517	2,512,883
Total expenditure		<u>1,127,366</u>	<u>-</u>	<u>1,385,517</u>	<u>2,512,883</u>
Net expenditure for the year	10	(166,337)	-	(140,764)	(307,101)
Transfer between funds		<u>112,267</u>	<u>-</u>	<u>(112,267)</u>	<u>-</u>
Movement in funds for the year		<u>(54,070)</u>	<u>-</u>	<u>(205,031)</u>	<u>(307,101)</u>
Reconciliation of Funds					
Fund balances B/f		<u>65,197</u>	<u>67,500</u>	<u>1,519,440</u>	<u>1,652,137</u>
Fund balances C/f	15	<u>11,127</u>	<u>67,500</u>	<u>1,266,409</u>	<u>1,345,036</u>

HEALTH FOR ALL (LEEDS) LTD

England & Wales - Charity number 1068643

Accounts

HEALTH FOR ALL (LEEDS) LTD
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
Year ended: 31 March 2024

Charity no: 1068643
Company no: 3197219

TRUSTEES' REPORT
31 March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

OUR VISION, MISSION & VALUES

Health for All's Vision is:

Health & wellbeing for all, a society free from inequality, poverty and isolation

Our **Mission** is to enable the poorest and most vulnerable communities to overcome the challenges of health and social inequality.

This will be achieved by;

- Investing in warm welcoming community spaces and person-centred services rooted in the hearts of local communities.
- Equipping people with the confidence and skills to live happy, healthy and fulfilled lives.

Our Values

People

People and their needs and aspirations are at the heart of everything we do. We believe each person is unique and of immense value, with the right to live a happy, healthy, fulfilled life.

Place

We believe that support should come from the heart of the community, drawing on local knowledge, skills and relationships.

Approach

Our approach is innovative, collaborative and flexible, always responding to need.

To deliver our Mission, our primary aims are:

- Support work with vulnerable adults, children, carers, young people and families.
- Healthy living activities including healthy cooking, healthy eating, physical activity and advice provision.
- Community based initiatives promoting lifelong learning, access to employment, volunteering, and entrepreneurial activity.
- Provision of support and training to build the capacity of small community and self-help groups.
- Management of a network of community and family hubs located within deprived communities.

In shaping our objectives for the year and planning our activities we have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" at our trustees' meetings. We seek to promote our objectives by providing services to those most in need.

TRUSTEES' REPORT
31 March 2024

ACHIEVEMENTS AND PERFORMANCE

In the year ended 31 March 2024 Health for All worked closely with the communities we support to address ongoing and emerging needs.

The Cost of Living crisis has led to increased demand for many of our services. The crisis hits the poorest and most vulnerable the hardest, and directly impacts both physical and mental health. Our services continue to address the root causes of poverty, poor health and isolation, bringing communities together, to find support and solutions through working together.

- **Ace (Active Clubs Experience)** continues to work with over 10,000 children each year, supporting 80 schools, engaging children in sports and activity sessions and providing advice on healthy eating through Change for Life.
- Our services for **Adults with learning disabilities** offered activities and training for adults with learning disabilities at The Bridge Day Service and our community café in Watsonia Cross Flatts Park. My Future Job clubs, offered group peer support to overcome barriers to employment.
- Our **Breastfeeding support services** in Leeds and Bradford continued to deliver peer and one to one support.
- Our **Community Transport** service served 29,855 passengers, connecting our communities to essential health and social support.
- In response to the **Cost of Living Crisis**, Health for All distributed over £80,000 of Household support funding helping families manage increased food costs and received funding from the government, via The National Lottery, to support and increase the capacity of food pantries based in our centres.
- Our **Healthy Communities team**, continued to successfully deliver our Better Together service, delivering community development support to individuals and groups, in partnerships with ASHA, St Luke's Cares and Holbeck Together.
- Our work with **Older People** continued delivering BOSS (Being Online Staying Safe), offering training for older people to use the internet safely, and Enhance, funded through Leeds Community Healthcare Trusts, providing practical support to older people, preventing hospital readmissions.
- **Young People and Families** continued to deliver a number of projects including Care Collective, Trauma Informed support for care experienced young people, Children Making Choices, supporting children affected by domestic violence, Youth Works funded activities, Connect Together, young peoples social prescribing service led by Barca and Connect Together grants, funding young people's groups and activities. The team also continued to deliver our successful Healthy Holidays programme, our Family Support service for Morley Cluster and our Violence Reduction Unit project.
- Health for All was also proud to offer support to communities in Cottingley and Allerton Bywater to help secure the future of their local community centres.

TRUSTEES' REPORT
31 March 2024

FINANCIAL REVIEW

Despite the challenges of increased competition for grants and the expectation of "more for less" with many public sector contracts, overall income remained at the same level as the previous year.

Total income for the year was £2,205,782 (2022: £2,231,799).

Grant income fell from £843,619 in 2023 (38% of total income) to £796,520 (36% of total income).

Fee income increased from £1,377,733 in 2023 (62% of total income) to £1,387,912 (63% of total income).

Total expenditure for the year was £2,512,883 (2023: £2,275,635), an increase of £237,248.

Staffing costs were £1,754,317 (2023: £1,638,437), an increase of £115,880 (7% increase). Staffing represented 70% (2023: 72%) of annual expenditure. The size of the staff team remained at similar levels to 2023; the increased staff costs reflect the charity's need to increase staff pay to ensure salaries reflect the rising cost of living.

Premises costs were £151,744 (2023: £137,136) an increase of £14,608 (11% increase). The increased premises costs reflect ongoing increases in the cost of utilities for our centres.

After the transfer of monies between funds there was a net spend on unrestricted funds of £54,070 and a net spend on restricted funds of £253,031.

Principal Funding Sources

Health for All generates income via a diverse range of projects and services. In 2023-24 36% of income came from grants, 32% from contracts, while 31% of income was generated through delivery of unrestricted fee generating services. Any surplus generated from unrestricted income is re-invested back into our charitable activities to provide ongoing projects and services for the communities we work with.

Investment Powers and Policy

Under the Schemes rules the charitable company has the power to make any investments which the trustees see fit.

Reserves Policy and Going Concern

Our reserves policy reflects our wish to maintain financial stability thereby enabling us to increase the range of disadvantaged communities to which we provide support.

Our policy also recognises that the majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. It takes into account our commitments to our beneficiaries, employees and creditors. Our policy is to aim to maintain unrestricted funds within an agreed range (currently £60k -£170k) based on assessed potential need for unforeseen emergency funds, an unexpected loss of income, seed funding, commitments and long-term plans.

At the 31 March 2024 unrestricted funds totalled £11,127, designated funds £67,500 and restricted funds £1,266,409

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

TRUSTEES' REPORT
31 March 2024

PLANS FOR FUTURE PERIODS

The charitable company plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

In the year ending March 2025 Health for All plans to:

- Continue to deliver and develop the five year Better Together Community Health Development contract with delivery partners, Asha, Holbeck Together and St Luke's Cares.
- Continue to develop the Enhance project, working to reduce isolation and hospital readmissions for isolated older people.
- Expand delivery of Breastfeeding support services in Bradford and deliver PPA services, in the final year of Better Start Bradford and Start for Life funding, using data and learning from the service to directly influence the future Breastfeeding Strategy of Bradford District.
- Continue to expand our range of Mental Health support projects, sourcing new funding where appropriate. including Live Well Leeds community based mental health, Being You, Mental Health Community Transformation Peer support and delivery of the Involvement & Engagement plan for older adults as part of the Community Mental Health Transformation programme.
- Continue to work with and support communities in Cottingley and Allerton Bywater to secure the future of both Cottingley and Vicars Court Community centres.
- Continue to improve our IT and digital systems, completing the move to TEAMS with the assistance of Power to Change grant funding and training.
- Source and apply for new funding to support the local community reacting to the Cost of Living crisis.
- Develop new and expand on existing partnerships with other local voluntary sector organisations.
- Be proactive in searching for new funds relating to the charity's aims and objectives.

TRUSTEES' REPORT
31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Health For All (Leeds) Ltd
Charity registration number:	1068643
Company registration number:	3197219
Registered Office and operational address:	Tenants Hall Enterprise Centre Acre Close Middleton Leeds LS10 4HX

The trustees and officers who served during the year and since the year end were as follows:

M Dawkins
M Dean
A Dickinson
H Jones
A Khatun
T McSharry
R Menon (Resigned 11 May 2024)
T Snell
J Sword-Williams
P Truswell

Secretary

C Pearson

Senior Management Team

P McGeever	Chief Executive Officer
V Bhatia	Young People & Families Service Manager
C Pearson	Finance & Business Planning Manager
V Standish	HR Manager
R Weaver	ACE Manager
R Duxbury	Breastfeeding Manager
S Pilkington	Learning Disability Manager

Auditors

O'Brien & Co, Chartered Accountants
31a Finkle Street
Selby, YO8 4DT

Bankers

Unity Trust Bank
Nine Brindleyplace, 4 Oozells Square
Birmingham, B1 2HB

TRUSTEES' REPORT
31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 May 1996 and registered as a charity on 14 March 1998. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by Special Resolution dated 23 February 1998, as amended by special resolution dated 22/09/1999, as amended by certificate of incorporation on change of name dated 01/10/2008; new articles adopted by special resolution dated 10/02/2012 as amended by Special Resolution registered at Companies House on 23/02/2012 as amended by special resolution registered at Companies House on 3 April 2019.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of Trustees

The trustees of the company are also charity trustees for the purpose of charity law. The members annually, at the Annual General Meeting, elect trustees to the Trustee Committee for the forthcoming year.

The nature of our work focuses predominantly on establishing health, learning, support and enterprise initiatives with disadvantaged communities in Leeds in partnership with local residents of priority neighbourhoods and black and minority ethnic communities. The Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The majority of the members of the Committee are themselves local residents of the priority neighbourhoods served and bring to the organization a wide range of skills and knowledge of their communities. A number are from black and minority ethnic communities and therefore have first hand knowledge of the many needs and challenges experienced by those communities.

All trustees give their time freely and no trustee remuneration or expense payments were made in the year. All trustees are required to disclose all relevant interests and register them with the Chief Executive Officer and, in accordance with the company's policy, withdraw from discussions where a conflict of interest arises.

Trustee Induction and Training

All of our trustees are familiar with the work of our company having had first hand experience of the work through involvement as local people in the groups and projects supported or through partnership in activities and programmes as health and social care professionals. Prospective trustees are provided with literature containing an overview of our services and are encouraged to meet with the Chief Executive Officer to gain an insight into the responsibilities entailed in being a trustee. New trustees elected at the Annual General Meeting are offered training in the aims, activities and philosophy of the company as well as the responsibilities of trustees.

In addition, trustees are made aware of the company's policies and procedures and the governing document (Memorandum of Articles). Annual development days are scheduled where Trustees and Service Managers meet to review and develop the charity's aims and strategic direction.

TRUSTEES' REPORT
31 March 2024

Organisation

At 31 March 2024 the company has a Trustee Committee consisting of 10 trustees who meet every quarter and are responsible for the strategic direction and policy of the company. The day to day work of the company is organised by paid employees who manage the service and co-ordinate the activities of the staff.

Related parties and co-operation with other organisations

In so far as it is complementary to the company's objects, the company is guided by both local and national policy. The company works closely in partnership with a wide range of partners including Public Health, Clinical Commissioning Group, a range of local authority departments including Social Care, Learning and Leisure as well as Leeds City Council community committees, other community and voluntary groups and organisations.

Pay policy for senior staff

The board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable charity in charge of directing and controlling, running and operating the company on a day to day basis. All directors give of their time freely and no director received remuneration or expenses in the year. Details of directors' expenses and related party transactions are disclosed in notes 8 and 9 to the accounts.

Remuneration of the senior staff is reviewed annually and paid in accordance with average earnings of other voluntary sector organisations of a similar size.

Risk Management

- A risk register is presented to Trustees at each Trustee Meeting. The risk register highlights the most significant risks to the organisation and steps to mitigate these risks.
- The Committee has established a sub-committee to deal in more depth with finance and funding. Reports from the Finance sub committee are made to the meetings of the full Committee.
- All staff and volunteers are subject to enhanced DBS checks before commencing work with the charity.

TRUSTEES' REPORT
31 March 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Health For All (Leeds) Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

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

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

The trustees are responsible for maintaining proper accounting records which 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.

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

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

The trustees of the company who held office at the date of approval of this Annual Report as set out above each confirm that:

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have 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.

AUDITORS

O'Brien & Co, Chartered Accountants, will retire as auditors of the company following the approval of these Financial Statements.

Approved by the Management Committee on 10 December 2024 and signed on its behalf by:



M DEAN
Trustee

31 March 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Health For All (Leeds) Ltd (the charitable company) for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

31 March 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2024 (continued)

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 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 the 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' Annual 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 obtained all the information and explanations necessary for the purposes of 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 8], 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, 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.

31 March 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2024 (continued)

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions; and

31 March 2024

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2024 (continued)

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen O'Brien FCA
Senior Statutory Auditor
for and on behalf of O'Brien & Co
Statutory Auditor
Chartered Accountants
31A Finkle Street
SELBY YO8 4DT

10 December 2024

STATEMENT OF FINANCIAL ACTIVITIES

(Including an Income and Expenditure Account) for the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME						
Donations	3	800	0	0	800	981
Income from Charitable Activities						
Grants	4	65,197	0	731,323	796,520	843,619
Fees	5	880,244	0	507,668	1,387,912	1,377,733
Other		14,788	0	5,762	20,550	9,466
Total Income		<u>961,029</u>	<u>0</u>	<u>1,244,753</u>	<u>2,205,782</u>	<u>2,231,799</u>
EXPENDITURE						
Costs of Raising Funds		0	0	0	0	0
Expenditure on Charitable Activities	6	1,127,366	0	1,385,517	2,512,883	2,275,635
Total Expenditure		<u>1,127,366</u>	<u>0</u>	<u>1,385,517</u>	<u>2,512,883</u>	<u>2,275,635</u>
Net (expenditure) for the year	10	(166,337)	0	(140,764)	(307,101)	(43,836)
TRANSFERS BETWEEN FUNDS		112,267	0	(112,267)	0	0
MOVEMENT IN FUNDS FOR THE YEAR		<u>(54,070)</u>	<u>0</u>	<u>(253,031)</u>	<u>(307,101)</u>	<u>(43,836)</u>
RECONCILIATION OF FUNDS						
FUND BALANCES B/F		65,197	67,500	1,519,440	1,652,137	1,695,973
FUND BALANCES C/F	15	<u>11,127</u>	<u>67,500</u>	<u>1,266,409</u>	<u>1,345,036</u>	<u>1,652,137</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 16 to 27 form part of these financial statements.

BALANCE SHEET
31 March 2024

		2024		2023	
	note	£	£	£	£
FIXED ASSETS					
Tangible Assets	12		1,141,978		1,167,531
CURRENT ASSETS					
Debtors	13	176,289		183,111	
Cash at bank & in hand		128,301		381,981	
		<u>304,590</u>		<u>565,092</u>	
LIABILITIES					
Creditors amounts falling due within one year	14	<u>101,532</u>		<u>80,486</u>	
NET CURRENT ASSETS			203,058		484,606
NET ASSETS			<u><u>1,345,036</u></u>		<u><u>1,652,137</u></u>
FUNDS	15				
Unrestricted Funds					
General Fund			11,127		65,197
Designated Reserves			<u>67,500</u>		<u>67,500</u>
			78,627		132,697
Restricted Funds			1,266,409		1,519,440
TOTAL CHARITY FUNDS			<u><u>1,345,036</u></u>		<u><u>1,652,137</u></u>

The accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors on 10 December 2024 and signed on its behalf by:



M DEAN
Director

Company no: 3197219

STATEMENT OF CASH FLOW
For the year ended 31 March 2024

	Note	2024 £	2023 £
Cash (absorbed) by operating activities	19	(253,680)	(131,375)
Cash flows from investing activities			
Purchase of tangible fixed assets		0	0
Sale of tangible fixed assets		<u>0</u>	<u>0</u>
Cash used in investing activities		0	0
Cash flows from financing activities			
Repayment of borrowings		<u>0</u>	<u>0</u>
Cash used in financing activities		<u>0</u>	<u>0</u>
(Decrease) in cash and cash equivalents in the year		(253,680)	(131,375)
Cash and cash equivalents at the beginning of the year		381,981	513,356
Total cash and cash equivalents at the end of the year		<u>128,301</u>	<u>381,981</u>

NOTES TO THE FINANCIAL STATEMENTS
31 March 2024

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Preparation

The financial statements have been prepared in accordance with the 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)) (Issued in 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.

Health For All (Leeds) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. 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 amounts of assets and liabilities within the next reporting period.

Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

Donated Services and Facilities

Donated services or 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. On receipt, donated services and 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

1 ACCOUNTING POLICIES (continued)

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.

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 on charitable activities includes the costs of providing staff who carry out the work of the charity and their associated support costs.

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

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 company's activities. The basis on which support costs have been allocated are set out in note 7.

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:

Land	Nil
Freehold Property	2%
Leasehold Building Improvements	Straight line over the term of the lease
Vehicles	25% & 100% straight line p.a.
Equipment	25% & 100% straight line p.a.

Debtors

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

Cash at Bank and in Hand

Cash at bank and cash in hand is in respect of bank balances.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

1 ACCOUNTING POLICIES (continued)

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 the carrying value plus accrued interest less repayments.

Pension Costs

The company has a defined Contribution Pension Scheme. The pension costs charged to the Statement of Financial Activities are the premiums payable in respect of the accounting period.

Significant Judgements and Estimates

In applying its accounting policies the company did not have to make any significant judgements, or estimates

2 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee 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.

3 DONATIONS

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations	800	0	0	800	981

4 INCOME FROM CHARITABLE ACTIVITIES: GRANTS

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
National Lottery	0	0	71,103	71,103	47,572
Better Start Bradford	0	0	215,232	215,232	194,274
Children in Need	0	0	44,987	44,987	4,999
City of Bradford	0	0	0	0	24,000
Leeds City Council	32,842	0	49,451	82,293	99,447
Leeds Community Foundation	0	0	61,729	61,729	67,343
Leeds Older People's Forum	500	0	147,476	147,976	110,060
NHS West Yorkshire ICB	0	0	0	0	97,901
Other	31,855	0	141,345	173,200	198,023
	65,197	0	731,323	796,520	843,619

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

5 INCOME FROM CHARITABLE ACTIVITIES: FEES

	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fees	37,371	0	501,153	538,524	546,471
After School Clubs	327,436	0	6,515	333,951	367,211
Room Hire & Rent	125,032	0	0	125,032	112,082
Transport	135,565	0	0	135,565	109,066
Welfare Fees	254,840	0	0	254,840	242,903
	<u>880,244</u>	<u>0</u>	<u>507,668</u>	<u>1,387,912</u>	<u>1,377,733</u>

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Provision of Facilities 2024 £	Community Activities 2024 £	Transport 2024 £	Total 2024 £
Staffing	83,567	1,524,856	90,533	1,698,956
Premises Costs	85,995	65,746	33	151,774
Running Costs	14,190	118,330	1,286	133,806
Equipping	484	12,717	63	13,264
Depreciation	800	24,753	0	25,553
Group Costs	88	273,365	160	273,613
Partner Costs	0	62,748	0	62,748
Transport Costs	0	14,626	54,935	69,561
Governance Costs (see note 7)	0	18,609	0	18,609
Support Costs (see note 7)	0	64,999	0	64,999
	<u>185,124</u>	<u>2,180,749</u>	<u>147,010</u>	<u>2,512,883</u>

Of the £2,512,883 charitable expenditure in 2024 (2023: £2,275,635) £1,127,366 was charged to unrestricted funds (2023: £831,117) and £1,385,517 to restricted funds (2023: £1,444,518).

Analysis of expenditure on charitable activities - previous year

	Provision of Facilities 2023 £	Community Activities 2023 £	Transport 2023 £	Total 2023 £
Staffing	64,335	1,452,167	67,812	1,584,314
Premises Costs	74,191	60,130	2,815	137,136
Running Costs	9,419	137,471	568	147,458
Equipping	2,249	7,746	0	9,995
Depreciation	546	25,007	0	25,553
Group Costs	826	186,958	0	187,784
Partner Costs	0	49,405	0	49,405
Transport Costs	0	12,769	40,923	53,692
Governance Costs (see note 7)	0	14,436	0	14,436
Support Costs (see note 7)	0	65,862	0	65,862
	<u>151,566</u>	<u>2,011,951</u>	<u>112,118</u>	<u>2,275,635</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below sets out the basis for apportionment and the analysis of support and governance costs.

	General Support £ 2024	Governance Function £ 2024	Total £ 2024	Basis of Apportionment
Salaries and related costs	46,752	8,609	55,361	actual costs
Running Costs	18,247	0	18,247	actual costs
Statutory Audit Fees	0	10,000	10,000	actual costs
	<u>64,999</u>	<u>18,609</u>	<u>83,608</u>	

Analysis of Governance and Support Costs - previous year

	General Support £ 2023	Governance Function £ 2023	Total £ 2023	Basis of Apportionment
Salaries and related costs	49,187	4,936	54,123	actual costs
Running Costs	16,675	0	16,675	actual costs
Statutory Audit Fees	0	9,500	9,500	actual costs
	<u>65,862</u>	<u>14,436</u>	<u>80,298</u>	

8 STAFF NUMBERS & COSTS

	2024 £	2023 £
Wages & Salaries	1,544,873	1,453,335
Social Security Costs	91,597	86,704
Other Pension Costs	60,914	56,488
	<u>1,697,384</u>	<u>1,596,527</u>

No employees earned in excess of £60,000 p.a.

The average number of employees during the year, calculated on the basis of full time equivalents, were as follows:

	Number 2024	Number 2023
Administration	10	10
Project Workers	61	59
	<u>71</u>	<u>69</u>

Key Management Personnel

The key management personnel comprise the trustees, the Chief Executive Officer, the Young People & Families Service Manager, the Finance & Business Planning Manager, the HR Manager, the Breastfeeding Manager and the Learning Disabilities Manager (2023: the Chief Executive Officer, the Young People & Families Service Manager and the Finance & Business Planning Manager).

No remuneration was paid to any trustees. No expenses were reimbursed to trustees during the year.

The total emoluments of the key management personnel (salaries, employer's NIC and pension costs) during the year was £249,862 (2023: £133,073).

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

9 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2023 - £Nil).

10 NET EXPENDITURE FOR THE YEAR

is stated after charging:

	2024	2023
	£	£
Depreciation	25,553	25,553
Audit	10,000	9,500

11 TAXATION

As a charity Health For All (Leeds) Ltd is exempt from tax on income and gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charge has arisen in the year.

12 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings	Leasehold Land & Buildings	Vehicles	Equipment	Total
	£	£	£	£	£
COST					
At 1 April 2023	45,000	1,618,435	65,288	250,166	1,978,889
Additions	0	0	0	0	0
Disposals	0	0	(51,144)	0	(51,144)
At 31 March 2024	45,000	1,618,435	14,144	250,166	1,927,745
ACCUMULATED DEPRECIATION					
At 1 April 2023	16,100	479,804	65,288	250,166	811,358
Charge for the year	800	24,753	0	0	25,553
Disposals	0	0	(51,144)	0	(51,144)
At 31 March 2024	16,900	504,557	14,144	250,166	785,767
NET BOOK VALUE					
At 31 March 2024	28,100	1,113,878	0	0	1,141,978
At 31 March 2023	28,900	1,138,631	0	0	1,167,531

All fixed assets are used in direct furtherance of the charitable company's objects.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

13	DEBTORS: amounts falling due within one year	2024 £	2023 £
	Trade Debtors	151,202	158,997
	Prepayments	25,087	24,114
		<u>176,289</u>	<u>183,111</u>

14	CREDITORS: amounts falling due within one year	2024 £	2023 £
	Trade Creditors	28,009	22,711
	Grants Received in Advance	25,788	10,290
	Other Creditors & Accruals	2,229	10,796
	Other Taxes & Social Security	45,506	36,689
		<u>101,532</u>	<u>80,486</u>

15	TOTAL FUNDS	At 31/03/23 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/24 £
	Unrestricted Funds					
	General Fund	65,197	961,029	1,127,366	112,267	11,127
	Designated Funds					
	Stability Reserve	67,500	0	0	0	67,500
	Total Unrestricted Funds	132,697	961,029	1,127,366	112,267	78,627
	Restricted Funds (note 16)	1,519,440	1,244,753	1,385,517	(112,267)	1,266,409
		<u>1,652,137</u>	<u>2,205,782</u>	<u>2,512,883</u>	<u>0</u>	<u>1,345,036</u>

Analysis of movements in Funds - previous year

TOTAL FUNDS	At 31/03/22 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/23 £
Unrestricted Funds					
General Fund	141,841	717,967	831,117	36,506	65,197
Designated Funds					
Stability Reserve	67,500	0	0	0	67,500
Total Unrestricted Funds	209,341	717,967	831,117	36,506	132,697
Restricted Funds (note 16)	1,486,632	1,513,832	1,444,518	(36,506)	1,519,440
	<u>1,695,973</u>	<u>2,231,799</u>	<u>2,275,635</u>	<u>0</u>	<u>1,652,137</u>

Purposes of Designated Funds

The majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. The Stability Reserve is funds set aside to provide for any liabilities which may arise if the company were to lose a substantial element of its grant funding.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

16	RESTRICTED FUNDS	At 31/03/23 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/24 £
	Ace (Active Schools Experience)	21,307	93,707	111,817	0	3,197
	Adults with learning disabilities	80,980	9,957	13,595	(65,693)	11,649
	Breastfeeding	55,192	265,902	327,505	0	(6,411)
	Community Centres	772	44,774	29,472	0	16,074
	Cost of Living Support	9,585	156,304	159,517	0	6,372
	Employment and Skills	(24,286)	685	(14,412)	0	(9,189)
	Fixed Assets (Buildings)	1,144,581	0	24,753	0	1,119,828
	Healthy Communities	6,107	214,084	204,304	0	15,887
	Mental Health & Suicide Prevention	19,877	136,169	132,788	0	23,258
	Older People	78,573	115,026	116,326	(46,574)	30,699
	Young People & Families	126,752	208,145	279,852	0	55,045
		1,519,440	1,244,753	1,385,517	(112,267)	1,266,409

Analysis of movements in Restricted Funds - previous year

RESTRICTED FUNDS	At 31/03/22 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/23 £
Ace (Active Schools Experience)	25,286	102,463	106,442	0	21,307
Adults with learning disabilities	62,564	204,438	186,022	0	80,980
Breastfeeding	34,607	286,824	266,239	0	55,192
Community Centres	62,244	49,623	74,589	(36,506)	772
Cost of Living Support	0	50,000	40,415	0	9,585
Employment and Skills	(51,622)	131,409	104,073	0	(24,286)
Fixed Assets (Buildings)	1,169,577	0	24,996	0	1,144,581
Healthy Communities	69,549	230,318	293,760	0	6,107
Mental Health & Suicide Prevention	3,436	51,395	34,954	0	19,877
Older People	62,395	135,060	118,882	0	78,573
Young People & Families	48,596	272,302	194,146	0	126,752
	1,486,632	1,513,832	1,444,518	(36,506)	1,519,440

Purposes of Restricted Funds

Restricted funds are amalgamated into categories reflecting Health for All's main areas of work. The larger sources of restricted funding within these categories are highlighted below

Ace (Active Schools Experience)

Active Clubs Experience (ACE), including the Change for Life project, is funded by LCC Public Health and runs physical activity programmes for inactive children at risk of obesity.

Adults with learning disabilities

My FUTURE Job Clubs offers peer support work clubs for adults with learning disabilities funded by Leeds Community Foundation.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

16 RESTRICTED FUNDS (continued)

Breastfeeding

The Leeds Breastfeeding Peer support project is funded by LCC Public Health. Leeds Teaching Hospitals Trust (LTHT) funds breastfeeding peer support and a breast pump scheme delivered in hospital. West Yorkshire ICB funded a breast pump scheme.

Bradford Breastfeeding project is funded by Better Start Bradford and Start for Life to provide breastfeeding support to new mums in the Better Start area of Bradford.

Bradford City Council funded co-production work in Bradford on the Start for Life Family Hubs project.

Community Centres

Cottingley Community Centre, centre staffing and activities costs covered by Leeds City Council Wellbeing Funds and Awards for All funding from the National Lottery.

Vicars Court Community Centre, Leeds City Council Wellbeing funds supported the production of a business plan.

Cost of Living Support

Health for All received Household Support funds from Voluntary Action Leeds, Forum Centre and Unity in Poverty Action, for distribution to families struggling with food and utilities costs.

Community Organisations Cost of Living Fund, distributed by The National Lottery, funded by UK Government supported Food Pantries delivery and expansion.

Employment and Skills

Stronger Families is jointly funded by The Big Lottery Fund and the European Social Fund. Its aim is to promote social inclusion.

Healthier Working Futures funded by The Lighthouse Futures Trust, working with young people providing support and advice on entering careers in Health & Social care.

Fixed Assets (Buildings)

Beeston Village Community Centre capital build project was funded by the Big Lottery Reaching Communities Fund, Garfield Weston Foundation, Wades, The Clothmakers Foundation, The Morrisons Foundation and match funding from Health for All designated funds.

Healthy Communities

Better Together is funded by LCC Public Health to provide community-based health and well-being activities across inner South Leeds working in partnership with Asha, St Luke Cares and Holbeck Together.

Our Future Beeston - working with the local community to address climate change, funded by National Lottery through Climate Action Leeds and Together for Peace.

Walking Project (Social Prescribing), funded by Leeds City Council to provide a walking and befriending service in the LS10 area.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

16 RESTRICTED FUNDS (continued)

Healthy Communities (continued)

Hong Kong British Nationals Welcome Programme was funded by Leeds City Council April – July 2023, providing integration and settlement support to Hong Kong British Nationals.

Mental Health & Suicide Prevention

CBMH (Community Based Mental Health) - Live Well Leeds project funded by Leeds City Council through Touchstone Leeds.

Being You, improving mental health through one to one and group support – funded by Leeds City Council through lead partner Touchstone.

Care & Connect, Suicide Prevention project funded by Leeds Community Foundation.

Mental Health Peer Support, funded by Leeds Mental Health Transformation via Leeds Mind.

Mental Health Older People Consultation Involvement & Engagement Post, funded by West Yorkshire ICB.

Older People

BOSS (Being Online Staying Safe), offering training for older people to use the internet safely funded by Leeds Older Peoples Forum.

Enhance, funded by Leeds Community Healthcare Trusts, via Leeds Older Peoples Forum, providing practical support to older people, preventing hospital readmissions.

Young People & Families

Children Making Choices, funded by Middleton Cluster, working with children with experience of domestic abuse.

Community Food Champions, empowering young people to make change in their local area, funded by UK Youth.

Connect Together grant giving programme, funded by NHS West Yorkshire ICB, issuing small grants to organisations running young peoples groups and activities addressing health inequalities.

Family Support funding from Morley Extended Services Cluster for provision of a Family Support worker.

Healthy Holidays activities funded by Leeds Community Foundation for school holiday activities and food support for families on low income.

Trauma Informed work with Care Leavers, funded by Leeds Community Foundation.

Children in Need funded our Green Futures group, through the Youth Social Action fund, supporting young people to address the environmental crisis.

Violence Reduction Unit (VRU) funding from Leeds City Council to expand current work with young people who are involved in or impacted by youth violence.

Youth Works project providing groups and sessions for young people, funded by Leeds City Council.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
Tangible Fixed Assets	22,150	0	1,119,828	1,141,978
Current Assets	60,057	67,500	177,033	304,590
Creditors: due within one year	(71,080)	0	(30,452)	(101,532)
	<u>11,127</u>	<u>67,500</u>	<u>1,266,409</u>	<u>1,345,036</u>

Analysis of Net Assets between Funds - previous year

	Unrestricted 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
Tangible Fixed Assets	22,950	0	1,144,581	1,167,531
Current Assets	122,733	67,500	374,859	565,092
Creditors: due within one year	(80,486)	0	0	(80,486)
	<u>65,197</u>	<u>67,500</u>	<u>1,519,440</u>	<u>1,652,137</u>

18 FUTURE FINANCIAL COMMITMENTS

At 31 March 2024 the company had total commitments under operating leases over the remaining life of these assets of £62,164 (2023: £38,214).

19 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW USED IN OPERATING ACTIVITIES

	2024 £	2023 £
Net movement in funds	(307,101)	(43,836)
Add back depreciation charge	25,553	25,553
Decrease / (Increase) in debtors	6,822	(109,897)
Increase / (Decrease) in creditors	21,046	(3,195)
Net cash generated by operating activities	<u>(253,680)</u>	<u>(131,375)</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2024

20 STATEMENT OF FINANCIAL ACTIVITIES - comparative

	Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
INCOME					
Donations	3	946	0	35	981
Income from Charitable Activities					
Grants	4	35,137	0	808,482	843,619
Fees	5	673,191	0	704,542	1,377,733
Other		8,693	0	773	9,466
Total Income		717,967	0	1,513,832	2,231,799
EXPENDITURE					
Costs of Raising Funds		0	0	0	0
Expenditure on					
Charitable Activities	6	831,117	0	1,444,518	2,275,635
Total Expenditure		831,117	0	1,444,518	2,275,635
Net (expenditure) / income for the year	10	(113,150)	0	69,314	(43,836)
TRANSFERS BETWEEN FUNDS		36,506	0	(36,506)	0
MOVEMENT IN FUNDS FOR THE YEAR		(76,644)	0	32,808	(43,836)
RECONCILIATION OF FUNDS					
FUND BALANCES B/F		141,841	67,500	1,486,632	1,695,973
FUND BALANCES C/F	15	65,197	67,500	1,519,440	1,652,137

HEALTH FOR ALL (LEEDS) LTD

England & Wales - Charity number 1068643

Accounts

HEALTH FOR ALL (LEEDS) LTD
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
Year ended: 31 March 2023

Charity no: 1068643
Company no: 3197219

TRUSTEES' REPORT
31 March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

OUR VISION, MISSION & VALUES

Health for All's Vision is:

Health & wellbeing for all, a society free from inequality, poverty and isolation

Our **Mission** is to enable the poorest and most vulnerable communities to overcome the challenges of health and social inequality.

This will be achieved by;

- Investing in warm welcoming community spaces and person-centred services rooted in the hearts of local communities.
- Equipping people with the confidence and skills to live happy, healthy and fulfilled lives.

Our Values

People

People and their needs and aspirations are at the heart of everything we do. We believe each person is unique and of immense value, with the right to live a happy, healthy, fulfilled life.

Place

We believe that support should come from the heart of the community, drawing on local knowledge, skills and relationships.

Approach

Our approach is innovative, collaborative and flexible, always responding to need.

To deliver our Mission, our primary aims are:

- Support work with vulnerable adults, children, carers, young people and families.
- Healthy living activities including healthy cooking, healthy eating, physical activity and advice provision.
- Community based initiatives promoting lifelong learning, access to employment, volunteering, and entrepreneurial activity.
- Provision of support and training to build the capacity of small community and self-help groups.
- Management of a network of community and family hubs located within deprived communities.

In shaping our objectives for the year and planning our activities we have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" at our trustees' meetings. We seek to promote our objectives by providing services to those most in need.

TRUSTEES' REPORT
31 March 2023

ACHIEVEMENTS AND PERFORMANCE

In the year April 2022 to March 2023 Health for All worked closely with the communities we support to address ongoing and emerging needs.

The Cost of Living crisis and the fall-out from the pandemic has led to increased demand for many of our services. The crisis hits the poorest and most vulnerable the hardest, and directly impacts both physical and mental health. Our services continue to address the root causes of poverty, poor health and isolation, bringing communities together, to find support and solutions through working together.

- **Ace (Active Clubs Experience)** continues to work with over 10,000 children each year, supporting 80 schools, engaging children in sports and activity sessions and providing advice on healthy eating through Change for Life.
- Our services for **Adults with learning disabilities**, offered activities and training for adults with learning disabilities at The Bridge Day Service and our community café in Watsonia Cross Flatts Park. A new project, My Future Job clubs, offered group peer support to overcome barriers to employment.
- Our **Breastfeeding support services** in Leeds and Bradford continued to deliver peer and one to one support and we received funding from the NHS to fund a breastfeeding pump scheme. The team also supported Bradford District Council in the co-production and design of the Start for Life funded Family hubs.
- A number of our projects reflected the **Climate Change Emergency** and the need to engage young people and communities in addressing the crisis. Our Future Beeston supports local residents to address climate change, and funding from Community Food Champions and the Children in Need, Youth Social Action projects supported young people's groups to campaign and take action to address the environmental crisis.
- Our **Community Transport** service served 27,347 passengers, connecting our communities to essential health and social support.
- In response to the **Cost of Living Crisis**, Health for All distributed over £35,000 of Household support funding, helping 820 families manage increased food and utilities costs.
- We continued to offer **Employment and skills support** through Stronger Families and Raising Aspirations projects. Supporting adults and their wider families to overcome barriers to access training and employment.
- Our **Healthy Communities team**, continued to successfully deliver our Better Together service, delivering community development support to individuals and groups, in partnerships with ASHA, St Luke's Cares and Holbeck Together.
- Our work with **Older People** expanded, with 2 new projects; BOSS (Being Online Staying Safe), offering training for older people to use the internet safely, and Enhance, funded through Leeds Community Healthcare Trusts, providing practical support to older people, preventing hospital readmissions.
- A number of new projects and partnerships were developed by our **Young People and Families** team to address emerging needs, including Care Collective, Trauma Informed support for care experienced young people, Children Making Choices, supporting children affected by domestic violence, Youth Works funded activities, Connect Together, young people's social prescribing service led by Barca and Connect Together grants, funding young people's groups and activities. The team also continued to deliver our successful Healthy Holidays programme, our Family Support service for Morley Cluster and our Violence Reduction Unit project.
- Health for All was also proud to offer support to communities in Cottingley and Allerton Bywater to help secure the future of their local community centres.

TRUSTEES' REPORT
31 March 2023

FINANCIAL REVIEW

Despite the challenges of increased competition for grants and the expectation of "more for less" with many public sector contracts, overall income increased compared to the previous year.

Total income for the year was £2,231,799 (2022: £2,042,898) an increase of £188,901 (9.2%).

Grant income fell from £971k in 2022 (48% of total income) to £843k (37% of total income). Fee income increased from £1.05m in 2022 (51% of total income) to £1.38m (62% of total income).

The shift in the balance of grant and fee income reflects a decrease in grant funding since the high levels received during the Covid 19 pandemic and the continuing improved performance of a number of fee-generating income streams previously impacted by the pandemic, in particular ACE, Transport and room hire and rental income.

Total expenditure for the year was £2,275,635 (2022: £2,174,546) an increase of £101,089 (4.6%).

Staff costs were £1,638,437 (2022: £1,543,114) an increase of £95,323 (6.2%). Staffing represents 72% of annual expenditure. The size of the staff team remained at similar levels to 2022. Increased staff costs reflect the charity's need to increase staff pay to ensure salaries reflect the rising cost of living.

Premises costs were £137,136 (2022: £117,347) an increase of £19,789 (17%)
The increased premises costs reflect dramatic increases in the cost of utilities for our centres.

There was a net spend on unrestricted funds of £113,150 and a net surplus on restricted funds of £69,314.

Principal Funding Sources

Health for All generates income via a diverse range of projects and services. In 2022-23 37% of income came from grants, 34% from contracts, while 28% of income was generated through delivery of unrestricted services. Any surplus generated from unrestricted income is re-invested back into our charitable activities to provide ongoing projects and services for the communities we work with.

Investment Powers and Policy

Under the Schemes rules the charitable company has the power to make any investments which the trustees see fit.

TRUSTEES' REPORT
31 March 2023

Reserves Policy and Going Concern

Our reserves policy reflects our wish to maintain financial stability thereby enabling us to increase the range of disadvantaged communities to which we provide support.

Our policy also recognises that the majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. It takes into account our commitments to our beneficiaries, employees and creditors. Our policy is to aim to maintain unrestricted funds within an agreed range (currently £60k - £170k) based on assessed potential need for unforeseen emergency funds, an unexpected loss of income, seed funding, commitments and long-term plans.

At the 31 March 2023 unrestricted funds totalled £65,197, designated funds £67,500 and restricted funds £1,519,440.

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

PLANS FOR FUTURE PERIODS

The charitable company plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

In the year ending March 2024 Health for All plans to:

- Continue to deliver and develop the five year Better Together Community Health Development contract with delivery partners, Asha, Holbeck Together and St Luke's Cares
- Develop the Enhance project, working to reduce isolation and hospital readmissions for isolated older people.
- Expand our range of Mental Health support projects. In addition to our long-standing Live Well Leeds community based mental health project we plan to launch and successfully deliver the Being You project with lead partner Touchstone, delivery of the Mental Health Community Transformation Peer support project with lead partner Leeds Mind and delivery of the Involvement & Engagement plan for older adults as part of the Community Mental Health Transformation programme.
- Continue to work with and support communities in Cottingley and Allerton Bywater to secure the future of both Cottingley and Vicars Court Community centres
- Continue to improve our IT and digital systems, moving to use of TEAMS with the assistance of Power to Change grant funding and training.
- Source and apply for new funding to support the local community reacting to the Cost of Living crisis.
- Develop new and expand on existing partnerships with other local voluntary sector organisations.
- Be proactive in searching for new funds relating to the charity's aims and objectives.

TRUSTEES' REPORT
31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Health For All (Leeds) Ltd
Charity registration number:	1068643
Company registration number:	3197219
Registered Office and operational address:	Tenants Hall Enterprise Centre Acre Close Middleton Leeds LS10 4HX

The trustees and officers who served during the year and since the year end were as follows:

M Dawkins
M Dean
A Dickinson
H Jones (Appointed 7 December 2022)
A Khatun
T McSharry
R Menon
T Snell
J Sword-Williams
P Truswell

Secretary

C Pearson

Senior Management Team

P McGeever	Chief Executive Officer
V Bhatia	Young People & Families Service Manager
CA Reed	Learning Disabilities Service Manager
C Pearson	Finance & Business Planning Manager

Auditors

O'Brien & Co, Chartered Accountants
31a Finkle Street
Selby, YO8 4DT

Bankers

Unity Trust Bank
Nine Brindleyplace, 4 Oozells Square
Birmingham, B1 2HB

**TRUSTEES' REPORT
31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 May 1996 and registered as a charity on 14 March 1998. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by Special Resolution dated 23 February 1998, as amended by special resolution dated 22/09/1999, as amended by certificate of incorporation on change of name dated 01/10/2008; new articles adopted by special resolution dated 10/02/2012 as amended by Special Resolution registered at Companies House on 23/02/2012 as amended by special resolution registered at Companies House on 3 April 2019.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of Trustees

The trustees of the company are also charity trustees for the purpose of charity law. The members annually, at the Annual General Meeting, elect trustees to the Trustee Committee for the forthcoming year.

The nature of our work focuses predominantly on establishing health, learning, support and enterprise initiatives with disadvantaged communities in Leeds in partnership with local residents of priority neighbourhoods and black and minority ethnic communities. The Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The majority of the members of the Committee are themselves local residents of the priority neighbourhoods served and bring to the organization a wide range of skills and knowledge of their communities. A number are from black and minority ethnic communities and therefore have first hand knowledge of the many needs and challenges experienced by those communities.

All trustees give their time freely and no trustee remuneration or expense payments were made in the year. All trustees are required to disclose all relevant interests and register them with the Chief Executive Officer and, in accordance with the company's policy, withdraw from discussions where a conflict of interest arises.

Trustee Induction and Training

All of our trustees are familiar with the work of our company having had first hand experience of the work through involvement as local people in the groups and projects supported or through partnership in activities and programmes as health and social care professionals. Prospective trustees are provided with literature containing an overview of our services and are encouraged to meet with the Chief Executive Officer to gain an insight into the responsibilities entailed in being a trustee. New trustees elected at the Annual General Meeting are offered training in the aims, activities and philosophy of the company as well as the responsibilities of trustees.

In addition, trustees are made aware of the company's policies and procedures and the governing document (Memorandum of Articles). Annual development days are scheduled where Trustees and Service Managers meet to review and develop the charity's aims and strategic direction.

TRUSTEES' REPORT
31 March 2023

Organisation

At 31 March 2023 the company has a Trustee Committee consisting of 10 trustees who meet every quarter and are responsible for the strategic direction and policy of the company. The day to day work of the company is organised by paid employees who manage the service and co-ordinate the activities of the staff.

Related parties and co-operation with other organisations

In so far as it is complementary to the company's objects, the company is guided by both local and national policy. The company works closely in partnership with a wide range of partners including Public Health, Clinical Commissioning Group, a range of local authority departments including Social Care, Learning and Leisure as well as Leeds City Council community committees, other community and voluntary groups and organisations.

Pay policy for senior staff

The board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable charity in charge of directing and controlling, running and operating the company on a day to day basis. All directors give of their time freely and no director received remuneration or expenses in the year. Details of directors' expenses and related party transactions are disclosed in notes 8 and 9 to the accounts.

Remuneration of the senior staff is reviewed annually and paid in accordance with average earnings of other organisations in the care sector of similar size run on a voluntary basis.

Risk Management

- A risk register is presented to Trustees at each Trustee Meeting. The risk register highlights the most significant risks to the organisation and steps to mitigate these risks.
- Since the outbreak of the Covid-19 virus the risk register has been updated to reflect the specific risks associated with the virus, notably where it has prevented delivery of services and the associated financial implications. This has been presented to trustees alongside cash flow predictions which are regularly updated to monitor the expected impact to our cash position.
- A risk assessment of each of Health for All's buildings was produced at the beginning of the virus outbreak and has been updated to reflect changing government guidance.
- The Committee has established a sub-committee to deal in more depth with finance and funding. Reports from the Finance sub committee are made to the meetings of the full Committee.
- All staff and volunteers are subject to enhanced DBS checks before commencing work with the charity.

TRUSTEES' REPORT
31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Health For All (Leeds) Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

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

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

The trustees are responsible for maintaining proper accounting records which 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.

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

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

The trustees of the company who held office at the date of approval of this Annual Report as set out above each confirm that:

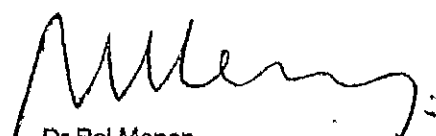
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have 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.

AUDITORS

O'Brien & Co, Chartered Accountants, have indicated their willingness to continue in office and a resolution concerning their re-appointment will be proposed at the forthcoming Annual General Meeting.

Approved by the Management Committee on 29 November 2023 and signed on its behalf by:



Dr Raj Menon
Trustee

31 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Health For All (Leeds) Ltd (the charitable company) for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 12 months from when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

31 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2023 (continued)

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 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 the 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' Annual 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 obtained all the information and explanations necessary for the purposes of 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 8], 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, 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.

31 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2023 (continued)

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions; and

31 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2023 (continued)

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

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

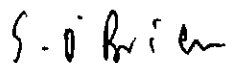
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen O'Brien FCA
Senior Statutory Auditor
for and on behalf of O'Brien & Co
Statutory Auditor
Chartered Accountants
31A Finkle Street
SELBY YO8 4DT

29 November 2023

STATEMENT OF FINANCIAL ACTIVITIES

(Including an Income and Expenditure Account) for the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME						
Donations	3	946	0	35	981	4,725
Income from Charitable Activities						
Grants	4	35,137	0	808,482	843,619	971,421
Fees	5	673,191	0	704,542	1,377,733	1,046,003
Other		8,693	0	773	9,466	20,749
Total Income		717,967	0	1,513,832	2,231,799	2,042,898
EXPENDITURE						
Costs of Raising Funds		0	0	0	0	0
Expenditure on Charitable Activities	6	831,117	0	1,444,518	2,275,635	2,174,546
Total Expenditure		831,117	0	1,444,518	2,275,635	2,174,546
Net (expenditure) / Income for the year	10	(113,150)	0	69,314	(43,836)	(131,648)
TRANSFERS BETWEEN FUNDS		36,506	0	(36,506)	0	0
MOVEMENT IN FUNDS FOR THE YEAR		(76,644)	0	32,808	(43,836)	(131,648)
RECONCILIATION OF FUNDS						
FUND BALANCES B/F		141,841	67,500	1,486,632	1,695,973	1,827,621
FUND BALANCES C/F	15	65,197	67,500	1,519,440	1,652,137	1,695,973

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

HEALTH FOR ALL (LEEDS) LTD
(A Company Limited by Guarantee)

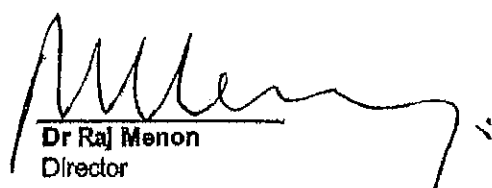
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BALANCE SHEET
31 March 2023

	note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12		1,167,531		1,103,084
CURRENT ASSETS					
Debtors	13	183,111		73,214	
Cash at bank & in hand		<u>381,981</u>		<u>513,356</u>	
		<u>565,092</u>		<u>586,570</u>	
LIABILITIES					
Creditors amounts falling due within one year	14	<u>80,486</u>		<u>83,681</u>	
NET CURRENT ASSETS			484,606		502,889
NET ASSETS			<u>1,652,137</u>		<u>1,695,973</u>
FUNDS	15				
Unrestricted Funds					
General Fund			65,197		141,841
Designated Reserves			<u>67,500</u>		<u>67,500</u>
			132,697		209,341
Restricted Funds			1,519,440		1,486,632
TOTAL CHARITY FUNDS			<u>1,652,137</u>		<u>1,695,973</u>

The accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors on 29 November 2023 and signed on its behalf by:


Dr Raj Menon
 Director

Company no: 3197219

STATEMENT OF CASH FLOW
For the year ended 31 March 2023

	Note	2023 £	2022 £
Cash (absorbed) by operating activities	19	(131,375)	(177,468)
Cash flows from Investing activities			
Purchase of tangible fixed assets		0	0
Sale of tangible fixed assets		<u>0</u>	<u>0</u>
Cash used in Investing activities		0	0
Cash flows from financing activities			
Repayment of borrowings		<u>0</u>	<u>0</u>
Cash used in financing activities		<u>0</u>	<u>0</u>
(Decrease) in cash and cash equivalents in the year		(131,375)	(177,468)
Cash and cash equivalents at the beginning of the year		513,356	690,824
Total cash and cash equivalents at the end of the year		<u>381,981</u>	<u>513,356</u>

NOTES TO THE FINANCIAL STATEMENTS
31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Preparation

The financial statements have been prepared in accordance with the 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)) (issued in 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.

Health For All (Leeds) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. 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 amounts of assets and liabilities within the next reporting period.

Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

Donated Services and Facilities

Donated services or 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. On receipt, donated services and 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

1 ACCOUNTING POLICIES (continued)

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.

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 on charitable activities includes the costs of providing staff who carry out the work of the charity and their associated support costs.

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

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 company's activities. The basis on which support costs have been allocated are set out in note 7.

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:

Land	Nil
Freehold Property	2%
Leasehold Building Improvements	Straight line over the term of the lease
Vehicles	25% & 100% straight line p.a.
Equipment	25% & 100% straight line p.a.

Debtors

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

Cash at Bank and in Hand

Cash at bank and cash in hand is in respect of bank balances.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

1 ACCOUNTING POLICIES (continued)

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 the carrying value plus accrued interest less repayments.

Pension Costs

The company has a defined Contribution Pension Scheme. The pension costs charged to the Statement of Financial Activities are the premiums payable in respect of the accounting period.

Significant Judgements and Estimates

In applying its accounting policies the company did not have to make any significant judgements or estimates

2 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee 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.

3 DONATIONS

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	946	0	35	981	4,725

4 INCOME FROM CHARITABLE ACTIVITIES: GRANTS

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Big Lottery	0	0	47,572	47,572	73,737
Better Start Bradford	0	0	194,274	194,274	133,152
Children in Need	0	0	4,999	4,999	39,938
City of Bradford	0	0	24,000	24,000	0
Leeds City Council	18,120	0	81,327	99,447	498,251
Leeds Community Foundation	1,000	0	66,343	67,343	47,243
Leeds Older People's Forum	0	0	110,060	110,060	100,000
NHS West Yorkshire ICB	0	0	97,901	97,901	0
Coronavirus Job Retention Scheme	0	0	0	0	31,146
Other	16,017	0	182,006	198,023	47,954
	35,137	0	808,482	843,619	971,421

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

5 INCOME FROM CHARITABLE ACTIVITIES: FEES

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Fees	40,304	0	506,167	546,471	468,248
After School Clubs	357,633	0	9,578	367,211	188,628
Room Hire & Rent	112,082	0	0	112,082	78,062
Transport	105,844	0	3,222	109,066	59,009
Welfare Fees	57,328	0	185,575	242,903	252,056
	<u>673,191</u>	<u>0</u>	<u>704,542</u>	<u>1,377,733</u>	<u>1,046,003</u>

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Provision of Facilities 2023 £	Community Activities 2023 £	Transport 2023 £	Total 2023 £	Total 2022 £
Staffing	64,335	1,452,167	67,812	1,584,314	1,543,414
Premises Costs	74,191	60,130	2,815	137,136	117,347
Running Costs	9,419	137,471	568	147,458	145,110
Equipping	2,249	7,746	0	9,995	23,115
Depreciation	546	25,007	0	25,553	25,731
Group Costs	826	186,958	0	187,784	89,218
Partner Costs	0	49,405	0	49,405	124,447
Transport Costs	0	12,769	40,923	53,692	30,809
Governance Costs (see note 7)	0	14,436	0	14,436	14,370
Support Costs (see note 7)	0	65,862	0	65,862	60,985
	<u>151,566</u>	<u>2,011,951</u>	<u>112,118</u>	<u>2,275,635</u>	<u>2,174,546</u>

Of the £2,275,635 charitable expenditure in 2023 (2022: £2,174,546) £831,117 was charged to unrestricted funds (2022: £512,829) and £1,444,518 to restricted funds (2022: £1,661,717).

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below sets out the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Salaries and related costs	49,187	4,936	54,123	actual costs
Running Costs	16,675	0	16,675	actual costs
Statutory Audit Fees	0	9,500	9,500	actual costs
	<u>65,862</u>	<u>14,436</u>	<u>80,298</u>	

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

8	STAFF NUMBERS & COSTS	2023 £	2022 £
	Wages & Salaries	1,453,335	1,411,950
	Social Security Costs	86,704	87,273
	Other Pension Costs	56,488	58,785
		<u>1,596,527</u>	<u>1,558,008</u>

No employees earned in excess of £60,000 p.a.

The average number of employees during the year, calculated on the basis of full time equivalents, were as follows:

	Number 2023	Number 2022
Administration	10	10
Project Workers	59	60
	<u>69</u>	<u>70</u>

Key Management Personnel

The key management personnel comprise the trustees, the Chief Executive Officer, the Young People & Families Service Manager, the Finance & Business Planning Manager (and in year ended 31 March 2022, prior to her departure, the Healthy Communities Service Manager).

No remuneration was paid to any trustees. No expenses were reimbursed to trustees during the year.

The total emoluments of the key management personnel (salaries, employer's NIC and pension costs) during the year was £133,073 (2022: £161,877).

9 **RELATED PARTY TRANSACTIONS**

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2022 - £Nil).

10 **NET INCOME FOR THE YEAR**

is stated after charging:

	2023 £	2022 £
Depreciation	25,553	25,731
Audit	<u>10,000</u>	<u>9,500</u>

11 **TAXATION**

As a charity Health For All (Leeds) Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 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 charitable company.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

12 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Vehicles £	Equipment £	Total £
COST					
At 1 April 2022	45,000	1,618,435	65,288	250,166	1,978,889
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31 March 2023	45,000	1,618,435	65,288	250,166	1,978,889
ACCUMULATED DEPRECIATION					
At 1 April 2022	15,300	455,051	65,288	250,166	785,805
Charge for the year	800	24,753	0	0	25,553
Disposals	0	0	0	0	0
At 31 March 2023	16,100	479,804	65,288	250,166	811,358
NET BOOK VALUE					
At 31 March 2023	28,900	1,138,631	0	0	1,167,531
At 31 March 2022	29,700	1,163,384	0	0	1,193,084

All fixed assets are used in direct furtherance of the charitable company's objects.

	2023 £	2022 £
13 DEBTORS: amounts falling due within one year		
Trade Debtors	158,997	64,262
Prepayments	24,114	8,952
	<u>183,111</u>	<u>73,214</u>

	2023 £	2022 £
14 CREDITORS: amounts falling due within one year		
Trade Creditors	22,711	28,016
Grants Received in Advance	10,290	5,760
Other Creditors & Accruals	10,796	3,000
Other Taxes & Social Security	36,689	46,905
	<u>80,486</u>	<u>83,681</u>

	At 31/03/22 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/23 £
15 TOTAL FUNDS					
Unrestricted Funds					
<i>General Fund</i>	141,841	717,967	831,117	36,506	65,197
Designated Funds					
<i>Stability Reserve</i>	67,500	0	0	0	67,500
Total Unrestricted Funds	209,341	717,967	831,117	36,506	132,697
Restricted Funds (note 16)	1,486,632	1,513,832	1,444,518	(36,506)	1,519,440
	<u>1,695,973</u>	<u>2,231,799</u>	<u>2,275,635</u>	<u>0</u>	<u>1,652,137</u>

Purposes of Designated Funds

The majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. The Stability Reserve is funds set aside to provide for any liabilities which may arise if the company were to lose a substantial element of its grant funding.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

16	RESTRICTED FUNDS	At 31/03/22 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/23 £
	Ace (Active Schools Experience)	25,286	102,463	106,442	0	21,307
	Adults with learning disabilities	62,564	204,438	186,022	0	80,980
	Breastfeeding	34,607	286,824	266,239	0	55,192
	Community Centres	62,244	49,623	74,589	(36,506)	772
	Cost of Living Support	0	50,000	40,415	0	9,585
	Employment and Skills	-51,622	131,409	104,073	0	(24,286)
	Fixed Assets (Buildings)	1,169,577	0	24,996	0	1,144,581
	Healthy Communities	69,549	230,318	293,760	0	6,107
	Mental Health & Suicide Prevention	3,436	51,395	34,954	0	19,877
	Older People	62,395	135,060	118,882	0	78,573
	Young People & Families	48,596	272,302	194,146	0	126,752
		1,486,632	1,513,832	1,444,518	(36,506)	1,519,440

Purposes of Restricted Funds

Restricted funds are amalgamated into categories reflecting Health for All's main areas of work. The larger sources of restricted funding within these categories are highlighted below

Ace (Active Schools Experience)

Active Clubs Experience (ACE), including the Change for Life project, is funded by LCC Public Health and runs physical activity programmes for inactive children at risk of obesity.

Adults with learning disabilities

The Bridge Learning Disabilities Service is funded by LCC Adult Social Care and provides services to people with learning disabilities.

My FUTURE Job Clubs offers peer support work clubs for adults with learning disabilities funded by Leeds Community Foundation with a grant of £9,951.

Breastfeeding

The Leeds Breastfeeding Peer support project is funded by LCC Public Health. Leeds Teaching Hospitals Trust (LTH) funds breastfeeding peer support and a breast pump scheme delivered in hospital. West Yorkshire ICB funded a breast pump scheme.

BSB Breastfeeding is funded by Better Start Bradford to provide breastfeeding support in the Better Start Bradford area with a grant of £194,274.

Bradford City Council funded co-production work in Bradford on the Start for Life Family Hubs project.

Community Centres

Cranmore and Raylands Community Centre refurbishment and running costs funded by Big Lottery Community fund with a grant of £47,573.

Beeston Village Community Centre revenue funding from Big Lottery to fund staffing and running of the newly built community centre.

Cost of Living Support

Health for All received Household Support funds from Voluntary Action Leeds, Forum Centre and Unity in Poverty Action, for distribution to families struggling with food and utilities costs.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

16 RESTRICTED FUNDS (continued)

Employment and Skills

Stronger Families is jointly funded by The Big Lottery Fund and the European Social Fund. Its aim is to promote social inclusion with a grant of £78,350.

Raising Aspirations funded by European Structural & Investment Funds through the Leeds Community Led Local Development programme team, offers support to families who are facing barriers to employment, education and training with a grant of £35,949.

Healthier Working Futures funded by The Lighthouse Futures Trust, working with young people providing support and advice on entering careers in Health & Social care with a grant of £17,110.

Fixed Assets (Buildings)

Beeston Village Community Centre capital build project was funded by the Big Lottery Reaching Communities Fund, Garfield Weston Foundation, Wades, The Clothmakers Foundation, The Morrisons Foundation and match funding from Health for All designated funds.

Healthy Communities

Better Together is funded by LCC Public Health to provide community-based health and well-being activities across inner South Leeds working in partnership with Asha, St Luke Cares and Holbeck Together.

Our Future Beeston - working with the local community to address climate change, funded by National Lottery through Climate Action Leeds and Together for Peace with a grant of £18,780.

Hong Kong British Nationals (Overseas) Welcome Programme is funded by Department for Levelling Up, Housing & Communities and provides integration and settlement support to Hong Kong British Nationals with a grant of £14,359.

Mental Health & Suicide Prevention

CBMH (Community Based Mental Health) - Live Well Leeds project funded by Leeds City Council through Touchstone Leeds.

Care & Connect, Suicide Prevention project funded by Leeds Community Foundation with a grant of £24,950.

Older People

SWIFT - Supporting Wellbeing and Independence for Frailty projects funded by Leeds City Council supporting isolated seniors.

BOSS (Being Online Staying Safe), offering training for older people to use the internet safely funded by Leeds Older Peoples Forum with a grant of £14,000.

Enhance, funded by Leeds Community Healthcare Trusts, via Leeds Older Peoples Forum, providing practical support to older people, preventing hospital readmissions with a grant of £96,060.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

16 RESTRICTED FUNDS (continued)

Young People & Families

Children Making Choices, funded by Middleton Cluster, working with children with experience of domestic abuse.

Community Food Champions, empowering young people to make change in their local area, funded by UK Youth with a grant of £15,000.

Connect Together grant giving programme, funded by NHS West Yorkshire ICB, issuing small grants to organisations running young people's groups and activities addressing health inequalities with a grant of £97,901.

Family Support funding from Morley Extended Services Cluster for provision of a Family Support worker.

Healthy Holidays activities delivered by our Young People & Families team and at Cranmore & Raylands funded by Leeds Community Foundation for school holiday activities and food support for families on low income with a grant of £18,505.

Inspiring Futures funded by Children in Need supporting young Bangladeshis, Chinese and Eastern European people towards employment.

Trauma Informed work with Care Leavers, funded by Leeds Community Foundation with a grant of £9,937.

Children in Need funded our Green Futures group, through the Youth Social Action fund, supporting young people to campaign and take action to address the environmental crisis with a grant of £4,999.

Violence Reduction Unit (VRU) funding from Leeds City Council to expand current work with young people who are involved in or impacted by youth violence.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
Tangible Fixed Assets	22,950	0	1,144,581	1,167,531
Current Assets	122,733	67,500	374,859	565,092
Creditors: due within one year	(80,486)	0	0	(80,486)
	65,197	67,500	1,519,440	1,652,137

18 FUTURE FINANCIAL COMMITMENTS

At 31 March 2023 the company had total commitments under operating leases over the remaining life of these assets of £38,214 (2022: £43,249).

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2023

19 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW USED IN OPERATING ACTIVITIES

	2023 £	2022 £
Net movement in funds	(43,836)	(131,648)
Add back depreciation charge	25,553	25,731
Less profit on disposal	0	0
(Increase) / Decrease in debtors	(109,897)	10,661
(Decrease) in creditors	(3,195)	(82,212)
Net cash generated by operating activities	<u>(131,375)</u>	<u>(177,468)</u>

INCOME & EXPENDITURE ACCOUNT
For the year ended 31 March 2023

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME					
Donations	946	0	35	981	4,725
Grants	35,137	0	808,482	843,619	971,421
Fees	40,304	0	506,167	546,471	468,248
After School Clubs	357,633	0	9,578	367,211	188,628
Room Hire & Rent	112,082	0	0	112,082	78,062
Transport Fees	105,844	0	3,222	109,066	59,009
Welfare Fees	57,328	0	185,575	242,903	252,056
Sundry Income	8,693	0	773	9,466	20,749
TOTAL INCOME	717,967	0	1,513,832	2,231,799	2,042,898
EXPENDITURE					
Staffing	789,724	0	848,713	1,638,437	1,592,188
Premises Costs	120,595	0	16,541	137,136	117,347
Running Costs	114,405	0	44,952	159,357	171,691
Equipping	6,448	0	3,547	9,995	23,115
Depreciation	557	0	24,996	25,553	25,731
Group Costs	61,008	0	126,776	187,784	89,218
Partner Costs	0	0	63,681	63,681	124,447
Transport Costs	52,811	0	881	53,692	30,809
Overhead Allocation	(314,431)	0	314,431	0	0
TOTAL EXPENDITURE	831,117	0	1,444,518	2,275,635	2,174,546
NET INCOME	(113,150)	0	69,314	(43,836)	(131,648)

HEALTH FOR ALL (LEEDS) LTD

England & Wales - Charity number 1068643

Accounts

HEALTH FOR ALL (LEEDS) LTD
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
Year ended: 31 March 2022

Charity no: 1068643
Company no: 3197219

TRUSTEES' REPORT
31 March 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities Statement of Recommended Practice ("Charities SORP") (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

OUR VISION, MISSION & VALUES

Health for All's Vision is:

Health & wellbeing for all, a society free from inequality, poverty and isolation

Our **Mission** is to enable the poorest and most vulnerable communities to overcome the challenges of health and social inequality.

This will be achieved by;

- Investing in warm welcoming community spaces and person-centred services rooted in the hearts of local communities.
- Equipping people with the confidence and skills to live happy, healthy and fulfilled lives.

Our Values

People

People and their needs and aspirations are at the heart of everything we do. We believe each person is unique and of immense value, with the right to live a happy, healthy, fulfilled life.

Place

We believe that support should come from the heart of the community, drawing on local knowledge, skills and relationships.

Approach

Our approach is innovative, collaborative and flexible, always responding to need.

To deliver our Mission, our primary aims are:

- Support work with vulnerable adults, children, carers, young people and families.
- Healthy living activities including healthy cooking, healthy eating, physical activity and advice provision.
- Community based initiatives promoting lifelong learning, access to employment, volunteering, and entrepreneurial activity.
- Provision of support and training to build the capacity of small community and self-help groups.
- Management of a network of community and family hubs located within deprived communities.

In shaping our objectives for the year and planning our activities we have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" at our trustees' meetings. We seek to promote our objectives by providing services to those most in need.

TRUSTEES' REPORT
31 March 2022

ACHIEVEMENTS AND PERFORMANCE

The year April 2021 to March 2022 saw the charity and the communities we work with, recovering from the impact of the Covid19 pandemic. Our services transitioned to a new hybrid way of working, as centres and services re-opened allowing us to return to in person support, but retaining some valuable elements of remote support to reflect the needs of more vulnerable, service users, some of whom took longer to regain confidence in meeting up in person.

All of Health for All's services which were closed or restricted during lockdown, returned to normal levels of activity, helping local communities overcome the challenges of the previous year, improving health, reducing isolation and building resilience.

The charity continued to deliver a wide range of projects, each established to meet an identified need within disadvantaged communities and secured funding for a number of new projects specifically responding to the impact of the pandemic. All of the charity's beneficiaries are members of either geographical communities or communities of interest, experiencing social isolation and exclusion, coping with multiple challenges in life and suffering health inequalities.

Highlights from April 2021 to March 2022 included:

- Our Young People and Families service continued to offer employment and skills support through Stronger Families, Positive Destinations, Inspiring Futures and Raising Aspirations projects, supporting over 250 families, and 230 young people in their employment journey.
- Our services for adults with learning disabilities, returned to in person support, offering activities and training for 40 adults including The Bridge Day Service and the community café in Watsonia Cross Flatts Park and peer support work clubs through a new project, My Future Job clubs.
- Our Cranmore & Raylands community centre was able to fully open, offering in person groups and activities. The centre ran Healthy Holidays activities for the first year, offering activities and hot meals to children during the school holidays.
- Our Healthy Communities services, including Better Together, Time to Shine, Lychee Red, and SWIFT older people's services continued delivering individual and group support using community health development approaches.
- Our breastfeeding support services in Leeds and Bradford continued to deliver peer and one to one support and we received funding from Leeds City Council to deliver peer support and a breastfeeding pump scheme in hospitals.
- Ace (Active Clubs Experience), returned to normal delivery and proved a much-needed resource in schools when children returned to the classrooms, quickly returning to pre-pandemic levels of demand, working with 6,000 children each week.
- Demand quickly resumed for our community transport service, which was forced to close during lockdown, we carried 2,500 passengers on 300 journeys, enabling users to access healthy activities, including Covid vaccination appointments.
- Our Future Beeston was launched in January 2022, supporting local residents to address climate change, with the aim of creating greener, cleaner, more sustainable communities.

TRUSTEES' REPORT
31 March 2022

FINANCIAL REVIEW

The impact of the Covid19 pandemic was most evident on the following Health for All income streams; Community Transport, ACE sports activities in schools, The Bridge Café and room hire and office rental fees in our centres. In 2021-22 demand for these services returned, and in some cases exceeded pre-pandemic levels.

As a result, we saw a £477,767 increase in fee income compared to the previous year. There was a £440,555 decrease in grant income due to the end of a number of Covid specific grants received in the previous year, including the large CLORs grant, funding the repurposing of our centres into Community Resilience Hubs, Contact Tracing and the Lottery funded Care Connected project, and an expected reduction in Lottery funding towards our Beeston and Cranmore Centres.

Overall, income increased by £59,057, compared to the previous financial year.

There was a net spend on unrestricted funds in the year of £21,963.

Principal Funding Sources

Health for All generates income via a diverse range of projects and services. In 2021-22 81% of our income came from grants & restricted contract fees and a further 18% of income was generated through our delivery of unrestricted services.

Investment Powers and Policy

Under the Schemes rules the charitable company has the power to make any investments which the trustees see fit.

Reserves Policy and Going Concern

Our reserves policy reflects our wish to maintain financial stability thereby enabling us to increase the range of disadvantaged communities to which we provide support.

Our policy also recognises that the majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. It takes into account our commitments to our beneficiaries, employees and creditors. Our policy is to aim to maintain unrestricted funds within an agreed range based on assessed potential need for unforeseen emergency funds, an unexpected loss of income, seed funding, commitments and long-term plans.

At the 31 March 2022 unrestricted funds totalled £141,841 designated funds £67,500 and restricted funds £1,486,632.

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

TRUSTEES' REPORT
31 March 2022

PLANS FOR FUTURE PERIODS

The charitable company plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

In the year ending March 2023 Health for All plans to:

- Continue to deliver and develop the new five year Better Together Community Health Development contract with delivery partners, Asha, Holbeck Together and St Luke's Cares
- Launch and successfully deliver Enhance, working to reduce isolation and hospital readmissions for isolated older people.
- Launch and successfully deliver Care and Connect, supporting vulnerable men and care experienced young people at risk of self-harm and suicide.
- Launch and successfully deliver our 2022-23 Youth Work project
- Improve our IT and digital systems with the assistance of Power to Change grant funding.
- Continue to follow government guidelines to protect the health and safety of staff and beneficiaries particularly relating to the Covid-19 virus.
- Source and apply for new funding to support the local community in reacting to and recovering from the Covid-19 crisis.
- Source and apply for new funding to support the local community reacting to the Cost of Living crisis.
- Develop new and expand on existing partnerships with other local voluntary sector organisations.
- Be proactive in searching for new funds relative to the charity's aims and objectives.

TRUSTEES' REPORT
31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Health For All (Leeds) Ltd
Charity registration number:	1068643
Company registration number:	3197219
Registered Office and operational address:	Tenants Hall Enterprise Centre Acre Close Middleton Leeds LS10 4HX

The trustees and officers who served during the year and since the year end were as follows:

L Bailey	(resigned 5 August 2021)
M Bartholomew	(resigned 25 July 2021)
M Dawkins	
M Dean	(appointed 25 July 2021)
A Dickinson	
A Khatun	
T McSharry	
R Menon	
A Myers	(resigned 3 June 2021)
T Snell	
J Sword-Williams	(appointed 25 July 2021)
P Truswell	

Secretary

C Pearson

Senior Management Team

P McGeever	Chief Executive Officer
V Bhatia	Young People & Families Service Manager
T Bhatia	Healthy Communities Service Manager
CA Reed	Learning Disabilities Service Manager
C Pearson	Finance & Business Planning Manager (Appointed 27 August 2020)

Auditors

O'Brien & Co, Chartered Accountants
31a Finkle Street
Selby, YO8 4DT

Bankers

Unity Trust Bank
Nine Brindleyplace, 4 Oozells Square
Birmingham, B1 2HB

TRUSTEES' REPORT
31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 May 1996 and registered as a charity on 14 March 1998. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by Special Resolution dated 23 February 1998, as amended by special resolution dated 22/09/1999, as amended by certificate of incorporation on change of name dated 01/10/2008; new articles adopted by special resolution dated 10/02/2012 as amended by Special Resolution registered at Companies House on 23/02/2012 as amended by special resolution registered at Companies House on 3 April 2019.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of Trustees

The trustees of the company are also charity trustees for the purpose of charity law. The members annually, at the Annual General Meeting, elect trustees to the Trustee Committee for the forthcoming year.

The nature of our work focuses predominantly on establishing health, learning, support and enterprise initiatives with disadvantaged communities in Leeds in partnership with local residents of priority neighbourhoods and black and minority ethnic communities. The Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The majority of the members of the Committee are themselves local residents of the priority neighbourhoods served and bring to the organization a wide range of skills and knowledge of their communities. A number are from black and minority ethnic communities and therefore have first hand knowledge of the many needs and challenges experienced by those communities.

All trustees give their time freely and no trustee remuneration or expense payments were made in the year. All trustees are required to disclose all relevant interests and register them with the Chief Executive Officer and, in accordance with the company's policy, withdraw from discussions where a conflict of interest arises.

Trustee Induction and Training

All of our trustees are familiar with the work of our company having had first hand experience of the work through involvement as local people in the groups and projects supported or through partnership in activities and programmes as health and social care professionals. Prospective trustees are provided with literature containing an overview of our services and are encouraged to meet with the Chief Executive Officer to gain an insight into the responsibilities entailed in being a trustee. New trustees elected at the Annual General Meeting are offered training in the aims, activities and philosophy of the company as well as the responsibilities of trustees.

In addition, trustees are made aware of the company's policies and procedures and the governing document (Memorandum of Articles). Annual development days are scheduled where Trustees and Service Managers meet to review and develop the charity's aims and strategic direction.

TRUSTEES' REPORT
31 March 2022

Organisation

At 31 March 2022 the company has a Trustee Committee consisting of 9 trustees who meet every quarter and are responsible for the strategic direction and policy of the company. The day to day work of the company is organised by paid employees who manage the service and co-ordinate the activities of the staff.

Related parties and co-operation with other organisations

In so far as it is complementary to the company's objects, the company is guided by both local and national policy. The company works closely in partnership with a wide range of partners including Public Health, Clinical Commissioning Group, a range of local authority departments including Social Care, Learning and Leisure as well as Leeds City Council community committees, other community and voluntary groups and organisations.

Pay policy for senior staff

The board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable charity in charge of directing and controlling, running and operating the company on a day to day basis. All directors give of their time freely and no director received remuneration or expenses in the year. Details of directors' expenses and related party transactions are disclosed in notes 8 and 9 to the accounts.

Remuneration of the senior staff is reviewed annually and paid in accordance with average earnings of other organisations in the care sector of similar size run on a voluntary basis.

Risk Management

- A risk register is presented to Trustees at each Trustee Meeting. The risk register highlights the most significant risks to the organisation and steps to mitigate these risks.
- Since the outbreak of the Covid-19 virus the risk register has been updated to reflect the specific risks associated with the virus, notably where it has prevented delivery of services and the associated financial implications. This has been presented to trustees alongside cash flow predictions which are regularly updated to monitor the expected impact to our cash position.
- A risk assessment of each of Health for All's buildings was produced at the beginning of the virus outbreak and has been updated to reflect changing government guidance.
- The Committee has established a sub-committee to deal in more depth with finance and funding. Reports from the Finance sub committee are made to the meetings of the full Committee.
- All staff and volunteers are subject to enhanced DBS checks before commencing work with the charity.

TRUSTEES' REPORT
31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Health For All (Leeds) Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

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

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

The trustees are responsible for maintaining proper accounting records which 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.

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

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

The trustees of the company who held office at the date of approval of this Annual Report as set out above each confirm that:

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have 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.

AUDITORS

O'Brien & Co, Chartered Accountants, have indicated their willingness to continue in office and a resolution concerning their re-appointment will be proposed at the forthcoming Annual General Meeting.

Approved by the Management Committee on 13 December 2022 and signed on its behalf by:



Dr Raj Menon
Trustee

31 March 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Health For All (Leeds) Ltd (the charitable company) for the year ended 31 March 2022 which comprise the Statement of Financial Activities (including an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 Charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

31 March 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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 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 the 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' Annual 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 obtained all the information and explanations necessary for the purposes of 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 8], 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, 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.

31 March 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions; and

31 March 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen O'Brien FCA
Senior Statutory Auditor
for and on behalf of O'Brien & Co
Statutory Auditor
Chartered Accountants
31A Finkle Street
SELBY YO8 4DT

13 December 2022

STATEMENT OF FINANCIAL ACTIVITIES
(Including an Income and Expenditure Account) for the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME						
Donations	3	1,675	0	3,050	4,725	430
Income from Charitable Activities						
Grants	4	107,579	0	863,842	971,421	1,411,976
Fees	5	366,132	0	679,871	1,046,003	568,236
Other		15,480	0	5,269	20,749	3,199
Total Income		<u>490,866</u>	<u>0</u>	<u>1,552,032</u>	<u>2,042,898</u>	<u>1,983,841</u>
EXPENDITURE						
Costs of Raising Funds		0	0	0	0	0
Expenditure on Charitable Activities	6	512,829	0	1,661,717	2,174,546	1,786,992
Total Expenditure		<u>512,829</u>	<u>0</u>	<u>1,661,717</u>	<u>2,174,546</u>	<u>1,786,992</u>
Net (expenditure) / income for the year	10	(21,963)	0	(109,685)	(131,648)	196,849
TRANSFERS BETWEEN FUNDS		5	0	(5)	0	0
MOVEMENT IN FUNDS FOR THE YEAR		<u>(21,958)</u>	<u>0</u>	<u>(109,690)</u>	<u>(131,648)</u>	<u>196,849</u>
RECONCILIATION OF FUNDS						
FUND BALANCES B/F		163,799	67,500	1,596,322	1,827,621	1,630,772
FUND BALANCES C/F	15	<u>141,841</u>	<u>67,500</u>	<u>1,486,632</u>	<u>1,695,973</u>	<u>1,827,621</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

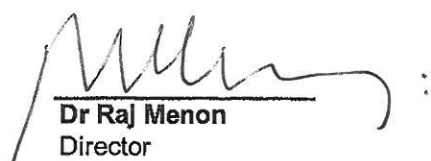
The notes on pages 16 to 25 form part of these financial statements.

BALANCE SHEET
31 March 2022

	note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12		1,193,084		1,218,815
CURRENT ASSETS					
Debtors	13	73,214		83,875	
Cash at bank & in hand		<u>513,356</u>		<u>690,824</u>	
		<u>586,570</u>		<u>774,699</u>	
LIABILITIES					
Creditors amounts falling due within one year	14	<u>83,681</u>		<u>165,893</u>	
NET CURRENT ASSETS			502,889		608,806
NET ASSETS			<u><u>1,695,973</u></u>		<u><u>1,827,621</u></u>
FUNDS	15				
Unrestricted Funds					
General Fund			141,841		163,799
Designated Reserves			<u>67,500</u>		<u>67,500</u>
			209,341		231,299
Restricted Funds			1,486,632		1,596,322
TOTAL CHARITY FUNDS			<u><u>1,695,973</u></u>		<u><u>1,827,621</u></u>

The accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors on 13 December 2022 and signed on its behalf by:


Dr Raj Menon
Director

Company no: 3197219

STATEMENT OF CASH FLOW
For the year ended 31 March 2022

	Note	2022 £	2021 £
Cash (absorbed) / generated by operating activities	19	(177,468)	443,320
Cash flows from investing activities			
Purchase of tangible fixed assets		0	(19,257)
Sale of tangible fixed assets		<u>0</u>	<u>3,750</u>
Cash used in investing activities		0	(15,507)
Cash flows from financing activities			
Repayment of borrowings		<u>0</u>	<u>0</u>
Cash used in financing activities		<u>0</u>	<u>0</u>
(Decrease) / Increase in cash and cash equivalents in the year		(177,468)	427,813
Cash and cash equivalents at the beginning of the year		690,824	263,011
Total cash and cash equivalents at the end of the year		<u>513,356</u>	<u>690,824</u>

NOTES TO THE FINANCIAL STATEMENTS
31 March 2022

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Preparation

The financial statements have been prepared in accordance with the 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)) (issued in 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.

Health For All (Leeds) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. 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 amounts of assets and liabilities within the next reporting period.

Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

Donated Services and Facilities

Donated services or 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. On receipt, donated services and 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

1 ACCOUNTING POLICIES (continued)

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.

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 on charitable activities includes the costs of providing staff who carry out the work of the charity and their associated support costs.

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

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 company's activities. The bases on which support costs have been allocated are set out in note 7.

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:

Land	Nil
Freehold Property	2%
Leasehold Building Improvements	Straight line over the term of the lease
Vehicles	25% & 100% straight line p.a.
Equipment	25% & 100% straight line p.a.

Debtors

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

Cash at Bank and in Hand

Cash at bank and cash in hand is in respect of bank balances.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

1 ACCOUNTING POLICIES (continued)

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 the carrying value plus accrued interest less repayments.

Pension Costs

The company has a defined Contribution Pension Scheme. The pension costs charged to the Statement of Financial Activities are the premiums payable in respect of the accounting period.

Significant Judgements and Estimates

In applying its accounting policies the company did not have to make any significant judgements or estimates

2 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee 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.

3 DONATIONS

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations	1,675	0	3,050	4,725	430

4 INCOME FROM CHARITABLE ACTIVITIES: GRANTS

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Big Lottery	0	0	73,737	73,737	236,314
Better Start Bradford	0	0	133,152	133,152	92,516
Children in Need	0	0	39,938	39,938	39,938
Esmée Fairbairn	0	0	0	0	27,202
Leeds City Council	77,474	0	420,777	498,251	522,913
Leeds Community Foundation	0	0	47,243	47,243	44,500
Leeds Older People's Forum	0	0	100,000	100,000	120,048
Coronavirus Job Retention Scheme	27,757	0	3,389	31,146	177,198
Other	2,348	0	45,606	47,954	151,347
	107,579	0	863,842	971,421	1,411,976

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

5 INCOME FROM CHARITABLE ACTIVITIES: FEES

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Fees	20,340	0	447,908	468,248	302,287
Room Hire & Rent	54,358	0	23,704	78,062	12,890
Transport	57,514	0	1,495	59,009	4,135
Welfare Fees	46,802	0	205,254	252,056	186,005
After School Clubs	187,118	0	1,510	188,628	62,919
	<u>366,132</u>	<u>0</u>	<u>679,871</u>	<u>1,046,003</u>	<u>568,236</u>

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Provision of Facilities 2022 £	Community Activities 2022 £	Transport 2022 £	Total 2022 £	Total 2021 £
Staffing	32,474	1,460,236	50,704	1,543,414	1,276,262
Premises Costs	51,984	65,327	36	117,347	120,396
Running Costs	11,578	132,302	1,230	145,110	74,337
Equipping	2,082	20,959	74	23,115	45,884
Depreciation	0	25,591	140	25,731	26,155
Profit on Disposal	0	0	0	0	(3,750)
Group Costs	572	88,633	13	89,218	46,423
Partner Costs	0	124,447	0	124,447	107,300
Transport Costs	0	4,896	25,913	30,809	37,016
Governance Costs (see note 7)	0	14,370	0	14,370	14,049
Support Costs (see note 7)	0	60,985	0	60,985	42,920
	<u>98,690</u>	<u>1,997,746</u>	<u>78,110</u>	<u>2,174,546</u>	<u>1,786,992</u>

Of the £2,174,546 charitable expenditure in 2022 (2021: £1,786,992) £512,829 was charged to unrestricted funds (2021: £376,148) and £1,661,717 to restricted funds (2021: £1,410,844).

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below sets out the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Salaries and related costs	43,904	4,870	48,774	actual costs
Running Costs	17,081	0	17,081	actual costs
Statutory Audit Fees	0	9,500	9,500	actual costs
	<u>60,985</u>	<u>14,370</u>	<u>75,355</u>	

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

8	STAFF NUMBERS & COSTS	2022 £	2021 £
	Wages & Salaries	1,411,950	1,180,286
	Social Security Costs	87,273	70,031
	Other Pension Costs	58,785	51,966
		<u>1,558,008</u>	<u>1,302,283</u>

No employees earned in excess of £60,000 p.a.

The average number of employees during the year, calculated on the basis of full time equivalents, were as follows:

	Number 2022	Number 2021
Administration	10	8
Project Workers	60	51
	<u>70</u>	<u>59</u>

Key Management Personnel

The key management personnel comprise the trustees, the Chief Executive Officer, the Young People & Families Service Manager, the Healthy Communities Service Manager and the Finance & Business Planning Manager.

No remuneration was paid to any trustees. No expenses were reimbursed to trustees during the year.

The total emoluments of the key management personnel (salaries, employer's NIC and pension costs) during the year was £161,877 (2021: £167,712).

9 **RELATED PARTY TRANSACTIONS**

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2021 - £Nil).

10 **NET INCOME FOR THE YEAR**

is stated after charging:

	2022 £	2021 £
Depreciation	25,731	26,155
Profit on Disposal	0	(3,750)
Audit	<u>9,500</u>	<u>9,250</u>

11 **TAXATION**

As a charity Health For All (Leeds) Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 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 charitable company.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

12 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Vehicles £	Equipment £	Total £
COST					
At 1 April 2021	45,000	1,618,435	65,288	250,166	1,978,889
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31 March 2022	45,000	1,618,435	65,288	250,166	1,978,889
ACCUMULATED DEPRECIATION					
At 1 April 2021	14,500	430,298	65,110	250,166	760,074
Charge for the year	800	24,753	178	0	25,731
Disposals	0	0	0	0	0
At 31 March 2022	15,300	455,051	65,288	250,166	785,805
NET BOOK VALUE					
At 31 March 2022	29,700	1,163,384	0	0	1,193,084
At 31 March 2021	30,500	1,188,137	178	0	1,218,815

All fixed assets are used in direct furtherance of the charitable company's objects.

	2022 £	2021 £
13 DEBTORS: amounts falling due within one year		
Trade Debtors	64,262	68,583
Other Debtors	0	15,292
Prepayments	8,952	0
	<u>73,214</u>	<u>83,875</u>

	2022 £	2021 £
14 CREDITORS: amounts falling due within one year		
Trade Creditors	28,016	74,672
Grants Received in Advance	5,760	59,834
Other Creditors & Accruals	3,000	0
Other Taxes & Social Security	46,905	31,387
	<u>83,681</u>	<u>165,893</u>

	At 31/03/21 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/22 £
15 TOTAL FUNDS					
Unrestricted Funds					
<i>General Fund</i>	163,799	490,866	512,829	5	141,841
Designated Funds					
<i>Stability Reserve</i>	67,500	0	0	0	67,500
Total Unrestricted Funds	231,299	490,866	512,829	5	209,341
Restricted Funds (note 16)	1,596,322	1,552,032	1,661,717	(5)	1,486,632
	<u>1,827,621</u>	<u>2,042,898</u>	<u>2,174,546</u>	<u>0</u>	<u>1,695,973</u>

Purposes of Designated Funds

The majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. The Stability Reserve is funds set aside to provide for any liabilities which may arise if the company were to lose a substantial element of its grant funding.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

16	RESTRICTED FUNDS	At 31/03/21 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/22 £
	Active Clubs Experience	33,461	95,338	108,217	0	20,582
	Adult Learning	1,336	0	1,336	0	0
	Better Together	34,803	228,447	244,227	0	19,023
	Breastfeeding Peer Support	31,389	77,240	53,132	0	55,497
	BSB Breastfeeding	(357)	133,152	156,298	0	(23,503)
	Care Leavers	16,069	5,050	14,760	0	6,359
	CSE Boys	(1)	0	0	1	0
	Health Trainers	3,901	0	1,288	0	2,613
	Lychee & BAME Seniors	14,113	7,316	8,976	0	12,453
	Positive Destinations	6,349	50,000	56,349	0	0
	Stronger Families	(9,790)	104,074	104,682	0	(10,398)
	The Bridge Learning Disabilities	32,918	206,950	185,615	0	54,253
	Time to Shine	37,112	101,530	112,150	(26,492)	0
	CBMH - Live Well Leeds	0	20,800	19,570	0	1,230
	Cranmore - Lottery	46,853	61,567	82,682	0	25,738
	Men's Suicide	5,024	0	2,818	0	2,206
	Raising Aspirations	(3,240)	110,137	148,115	(6)	(41,224)
	SWIFt - Wellbeing	16,850	60,000	53,400	0	23,450
	Middleton Family Centre	30,500	0	800	0	29,700
	Beeston Village Community Centre Capital	1,162,732	0	22,855	0	1,139,877
	Beeston Village Community Centre - Revenue	11,205	34,135	8,834	0	36,506
	BME Seniors	8,907	(3,198)	5,709	0	0
	Care Connected - BLF	5,421	0	2,106	0	3,315
	Com. Resilience Hubs - CLORS	6,973	7,500	14,473	0	0
	Contact Tracing	14,918	63,382	61,284	0	17,016
	Family Support - Morley Cluster	228	54,928	50,060	0	5,096
	Health Inequalities - Leeds CCG	49,853	0	34,854	0	14,999
	Healthy Holidays	9,931	35,490	35,909	0	9,512
	Inspiring Futures - Children in Need	37,424	39,938	48,970	0	28,392
	See Hear Respond - Barnardo's	3,076	0	3,076	0	0
	VRU - Violence Reduction	(11,636)	23,500	11,238	0	626
	Hong Kong Welcome Programme	0	19,750	3,220	0	16,530
	My Future Job Clubs	0	9,951	1,640	0	8,311
	Older People Activities - Legacy	0	0	0	26,492	26,492
	Our Future Beeston	0	5,055	3,074	0	1,981
	Total Restricted Funds	1,596,322	1,552,032	1,661,717	(5)	1,486,632

Purposes of Restricted Funds

A number of Health for All's services are funded by grants from a wide variety of organisations. Most of these operate under the wing of larger mainstream projects, the main ones being:

Active Clubs Experience, including the Change for Life project, is funded by LCC Public Health and runs physical activity programmes for inactive children at risk of obesity.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

16 RESTRICTED FUNDS (continued)

Adult Learning is funded by LCC Employment and Skills service and delivers a broad and balanced range of learning courses in the community for adults, enabling learners to acquire new skills, become healthier, and access new opportunities so enhancing their lives.

Better Together is funded by LCC Public Health to provide community-based health and well-being activities across inner South Leeds working in partnership with Asha and Hamara.

The Breastfeeding Peer support project is funded by LCC Public Health. Leeds Teaching Hospitals Trust (LHT) funds breastfeeding peer support and a breast pump scheme delivered in hospital.

BSB Breastfeeding is funded by Better Start Bradford to provide breastfeeding support in the Better Start Bradford area.

Care Leavers funded through Co-op Foundation, Postcode Lottery and the National Lottery Communities Fund to provide support to care experienced young people.

Health Trainer programme is funded by LCC Waste Management to enable their staff to make healthy lifestyle choices.

Lychee Red & BAME Seniors funded by National Lottery awards for all and Leeds City Council Covid 19 harm minimisation funding

Positive Destinations is funded by Leeds City Council. This project works with 16-17 year olds who are not in employment, education or training.

Stronger Families is jointly funded by The Big Lottery Fund and the European Social Fund. Its aim is to promote social inclusion.

The Bridge Learning Disabilities Service is funded by LCC Adult Social Care and provides services to people with learning disabilities.

Time to Shine is funded from Leeds Older People's Forum through The Big Lottery to support socially isolated elders lead more fulfilled, happier, healthier lives and have an increased sense of wellbeing and self-worth.

CBMH (Community Based Mental Health) - Live Well Leeds project funded by Leeds City Council through Touchstone Leeds

Cranmore and Raylands Community Centre refurbishment funded by Big Lottery Community fund, Jimbo's Fund Leeds Community Foundation, Green Hall Foundation, The Sir George Martin Trust and Wades.

Men's Suicide Prevention project funded by Leeds Community Foundation, to engage and support men at risk of suicide.

Raising Aspirations funded by European Structural & Investment Funds through the Leeds Community Led Local Development programme team, offers support to families who are facing barriers to employment, education and training.

SWIFT - Supporting Wellbeing and Independence for Frailty projects funded by Leeds City Council, supporting isolated seniors.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

16 RESTRICTED FUNDS (continued)

Beeston Village Community Centre capital build project was funded by the Big Lottery Reaching Communities Fund, Garfield Weston Foundation, Wades, The Clothmakers Foundation, The Morrisons Foundation and match funding from Health for All designated funds.

Beeston Village Community Centre revenue funding from Big Lottery to fund staffing and running of the newly built community centre.

BME Seniors funding from Leeds Community Foundation to provide support to the BME seniors network.

Our Community Resilience Hubs project was funded by a Community Led Organisations Recovery Scheme (CLORS) grant from Power to Change through the National Lottery Community Fund

Contact Tracing funded by Public Health to deliver support to the national and local test & trace programme.

Family Support funding from Morley Extended Services Cluster for provision of a Family Support worker.

Health Inequalities project funded by Leeds Clinical Commissioning group, offering parents with young children mental health support and help to access training and employment as pathways out of poverty.

Healthy Holidays activities delivered by our Young People & Families team and at Cranmore & Raylands funded by Leeds Community Foundation for school holiday activities and food support for families on low income and families affected by Covid19.

Inspiring Futures funded by Children in Need supporting young Bangladeshi, Chinese and Eastern European people towards employment.

See Hear Respond funding from Barnardo's to support young people through Covid-19.

Violence Reduction Unit (VRU) funding from Leeds City Council to expand current work with young people who are involved in or impacted by youth violence.

Hong Kong British Nationals (Overseas) Welcome Programme is funded by Department for Levelling Up, Housing & Communities and provides integration and settlement support to Hong Kong British Nationals.

My FUTURE Job Clubs offers peer support work clubs for adults with learning disabilities funded by Leeds Community Foundation.

Older People Activities – legacy activities from ceased projects – delivering ongoing support to isolated older people.

Our Future Beeston - working with the local community to address climate change, funded by Climate Action Leeds and Together for Peace.

It is important to note that the income streams for many projects and services do not match the April to March financial year so the majority of funds remaining as at end of year are restricted and due to be spent during the current financial year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2022

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
Tangible Fixed Assets	23,507	0	1,169,577	1,193,084
Current Assets	202,015	67,500	317,055	586,570
Creditors: due within one year	(83,681)	0	0	(83,681)
	<u>141,841</u>	<u>67,500</u>	<u>1,486,632</u>	<u>1,695,973</u>

18 FUTURE FINANCIAL COMMITMENTS

At 31 March 2022 the company had total commitments under operating leases over the remaining life of these assets of £43,249 (2021: £67,522).

19 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW USED IN OPERATING ACTIVITIES

	2022 £	2021 £
Net movement in funds	(131,648)	196,849
Add back depreciation charge	25,731	26,155
Less profit on disposal	0	(3,750)
Decrease in debtors	10,661	136,883
(Decrease) / Increase in creditors	(82,212)	87,183
Net cash generated by operating activities	<u>(177,468)</u>	<u>443,320</u>

INCOME & EXPENDITURE ACCOUNT
For the year ended 31 March 2022

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
INCOME					
Grants	107,579	0	863,842	971,421	1,411,976
Fees	20,340	0	447,908	468,248	302,287
Room Hire & Rent	54,358	0	23,704	78,062	12,890
Transport Fees	57,514	0	1,495	59,009	4,135
Welfare Fees	46,802	0	205,254	252,056	186,005
After School Clubs	187,118	0	1,510	188,628	62,919
Donations	1,675	0	3,050	4,725	430
Sundry Income	15,480	0	5,269	20,749	3,199
TOTAL INCOME	490,866	0	1,552,032	2,042,898	1,983,841
EXPENDITURE					
Staffing	518,378	0	1,073,810	1,592,188	1,311,447
Premises Costs	84,784	0	32,563	117,347	120,396
Running Costs	109,167	0	62,524	171,691	96,121
Equipping	6,214	0	16,901	23,115	45,884
Depreciation	2,076	0	23,655	25,731	26,155
Profit on Disposal	0	0	0	0	(3,750)
Group Costs	24,971	0	64,247	89,218	46,423
Partner Costs	0	0	124,447	124,447	107,300
Transport Costs	29,627	0	1,182	30,809	37,016
Overhead Allocation	(262,388)	0	262,388	0	0
TOTAL EXPENDITURE	512,829	0	1,661,717	2,174,546	1,786,992
NET INCOME	(21,963)	0	(109,685)	(131,648)	196,849

HEALTH FOR ALL (LEEDS) LTD

England & Wales - Charity number 1068643

Accounts

HEALTH FOR ALL (LEEDS) LTD
(A Company Limited by Guarantee)

REPORT AND FINANCIAL STATEMENTS
Year ended: 31 March 2021

Charity no: 1068643
Company no: 3197219

TRUSTEES' REPORT
31 March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (effective 1 January 2015).

OUR VISION, MISSION & VALUES

Health for All's Vision is:

Health & wellbeing for all, a society free from inequality, poverty and isolation

Our **Mission** is to enable the poorest and most vulnerable communities to overcome the challenges of health and social inequality.

This will be achieved by;

- Investing in warm welcoming community spaces and person-centred services rooted in the hearts of local communities.
- Equipping people with the confidence and skills to live happy, healthy and fulfilled lives.

Our Values

People

People and their needs and aspirations are at the heart of everything we do. We believe each person is unique and of immense value, with the right to live a happy, healthy, fulfilled life.

Place

We believe that support should come from the heart of the community, drawing on local knowledge, skills and relationships.

Approach

Our approach is innovative, collaborative and flexible, always responding to need.

To deliver our Mission, our primary aims are:

- Support work with vulnerable adults, children, carers, young people and families.
- Healthy living activities including healthy cooking, healthy eating, physical activity and advice provision.
- Community based initiatives promoting lifelong learning, access to employment, volunteering, and entrepreneurial activity.
- Provision of support and training to build the capacity of small community and self-help groups.
- Management of a network of community and family hubs located within deprived communities.

TRUSTEES' REPORT
31 March 2021

In shaping our objectives for the year and planning our activities we have considered the Charity Commission's guidance on public benefit, including the guidance "public benefit: running a charity (PB2)" at our trustees' meetings. We seek to promote our objectives by providing services to the neediest.

ACHIEVEMENTS AND PERFORMANCE

The announcement of the national lockdown in March 2020 and the ongoing restrictions as a result of the Covid19 pandemic meant Health for All was required to rapidly adapt services and plans for the period April 2020 to March 2021.

To comply with government restrictions, Health for All closed all centres in March 2020. We quickly adapted working practices and sourced additional equipment and technology to enable staff to work from home and where possible services moved to remote delivery.

The impact of the pandemic was felt particularly by the communities Health for All was established to support; the poorest and most vulnerable. Our response to the crisis was led by our organisational values of People, Place and Approach. We focused on the needs of the individuals we support and the needs and wellbeing of our staff. Health for All believes in support at the heart of communities and bringing people together. The lockdown prevented groups and individuals meeting in our centres, so following our approach of flexibly and responding to need, we offered ongoing support to vulnerable isolated beneficiaries by phone, online and providing food parcels for those in need. For services which could not be delivered remotely or where demand reduced because of lockdown restrictions, staff were furloughed using the government job retention scheme.

As lockdown restrictions were lifted, we gradually re-opened, undertaking risk assessments for each centre and gradually began delivering to a combination of in-person and remote support, adapting with the changing guidelines.

The charity continued to deliver a wide range of projects, each established to meet an identified need within disadvantaged communities and secured funding for a number of new projects specifically responding to the impact of the pandemic. All of the charity's beneficiaries are members of either geographical communities or communities of interest, experiencing social isolation and exclusion, coping with multiple challenges in life and suffering health inequalities.

Highlights from April 2020 to March 2021 included:

- We secured a Community Led Organisations Recovery Scheme (CLORS) grant from Power to Change through the National Lottery Community Fund, to repurpose our centres as Community Resilience Hubs, offering much needed access to IT equipment and free internet access for local people and setting up our community food pantries, offering low cost food to families in need.
- Our Young People and Families service delivered over 1,000 emergency food parcels to families in need during lockdown. We offered support to families via Zoom, telephone and social distanced outdoor visits through projects including; Raising Aspirations, Stronger Families, a new school-based Family Support Worker with Morley Cluster and Live Well Leeds.
- Our support for Care Experienced young people project benefited from a Lottery funded scheme enabling laptop loans and online activities for isolated young people in lockdown.
- Children in Need funded the Inspiring Futures project supporting young Bangladeshi, Chinese and Eastern European people towards employment.
- The Bridge, our day service for adults with learning disabilities, continued to provide support during lockdown, through regular phone calls and Zoom and delivering smaller group support when guidance allowed.

TRUSTEES' REPORT
31 March 2021

- Our Cranmore & Raylands community centre quickly adapted to the lockdown, introducing numerous online groups and activities to keep people connected and to prevent isolation.
- Our Healthy Communities services, including Better Together, Time to Shine, Lychee Red, BME network groups and SWIFT older people's services continued to provide valued ongoing support through-out lockdown.
- We received new funding from Public Health to deliver a Contact Tracing project, supporting the national and local test and trace programme.
- Leeds Clinical Commissioning group funded a new Health Inequalities project offering parents with young children much needed mental health support including help to access training and employment as pathways out of poverty .
- The breastfeeding support services in Leeds and Bradford continued to deliver support throughout the year, offering support by phone during lockdown and providing in person support for new mums as soon as government restrictions permitted.
- Ace (Active Clubs Experience), provided support in schools as soon as restrictions allowed, and proved a much-needed resource in schools when children returned to the classrooms.
- Our community transport service did not operate during lockdown, but as restrictions were lifted, the service returned to operation, providing support in the roll out of the vaccination programme, transporting vulnerable patients for their vaccinations.

FINANCIAL REVIEW

The impact of the Covid19 pandemic had a significant impact on the following Health for All income streams; Community Transport, ACE sports activities in schools, The Bridge Café and room hire and office rental fees in our centres. Lockdown prevented these services taking place and led to reduced demand as restrictions were lifted. These services represent 20% of Health for All's budgeted income for the year. Health for All furloughed staff on the affected services, using the HMRC job retention scheme. In addition, Health for All received relief funding through Leeds City Council business support grants, rates relief and other relief grants.

The remaining 80% of budgeted income was grant or contract funded and was largely unaffected by lockdown and subsequent restrictions. Funders continued to support services which, over the course of the year, were delivered by a mixture of remote and in person support.

In comparison to the previous financial year, total income reduced by £1m, most significantly due to the £1.03m capital grant funding received in the previous financial year for the building of Beeston Village Community Centre. The costs associated with the build, incurred in 2019-2020 account for £1.2m of this year's fund balances and will be depreciated over the term of the 50-year lease (see note 12 Tangible Fixed Assets)

Over £500k of new funding was secured during the year, a combination of relief funds and new projects addressing the emerging needs in the communities we support;

- £100k funding from Power to Change, through the National Lottery Community fund for the Community Resilience Hubs project.
- £32k Big Lottery Funding for the Care Connected project, providing equipment and online activities for Care Experienced young people.
- £25k relief funding from Power to Change to support our Community Transport service.
- New Healthy Holidays funding £16,350 from Leeds Community Foundation for school holiday activities and food support for families on low income and families affected by Covid19.

TRUSTEES' REPORT
31 March 2021

- VRU (Violence Reduction unit) £18k grant funding from Leeds City Council to expand current work with young people who are involved in or impacted by youth violence.
- Inspiring Futures £79,875 funding from Children in Need supporting BAME young people towards employment.
- Health Inequalities £50k funding from Leeds Clinical Commissioning Group to deliver community mental health support.
- BME Seniors £20k funding from Leeds Community Foundation to provide 6 months support to the BME seniors network.
- £16k Grant funding from Leeds City Council to provide community outreach support for Contact Tracing.
- Leeds City Council provided £23k additional funding to fund remote breastfeeding support for new mothers during lockdown.
- See Hear Respond £16,875 funding from Barnardo's to support young people through Covid19.
- £34,887 funding from Morley Extended Services Cluster for provision of a Family Support worker

Regular cash flow reports were produced for Trustees throughout the financial year to reflect the rapidly changing circumstances and where necessary the charity undertook relevant cost saving measures.

Principal Funding Sources

Health for All generates income via a diverse range of projects and services. In 2020-21 94% of income came from grants and contracts, including relief funding related to Covid19, while 6% of income was generated through delivery of unrestricted services. This drop in unrestricted fee income reflects the closure and drop in demand for these services during periods of lockdown. Any surplus generated from unrestricted income is re invested back into our charitable activities

Investment Powers and Policy

Under the Schemes rules the charitable company has the power to make any investments which the trustees see fit.

Reserves Policy and Going Concern

Our reserves policy reflects our wish to maintain financial stability thereby enabling us to increase the range of disadvantaged communities to which we provide support.

Our policy also recognizes that the majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. It takes into account our commitments to our beneficiaries, employees and creditors. Our policy is to aim to maintain unrestricted funds at a level to cover approximately three months core running costs.

At the 31 March 2021 unrestricted funds totalled £163,799 designated funds £67,500 and restricted funds £1,596,322.

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

TRUSTEES' REPORT
31 March 2021

PLANS FOR FUTURE PERIODS

The charitable company plans to continue the activities outlined above in the forthcoming year subject to satisfactory funding arrangements.

In the year ending March 2021 the company plans to:

- Following the funding from the Community Led Organisations Recovery Scheme (CLORS), develop and expand our community pantries in our centres, providing low cost food for those in need, working to ensure sustainability into the future
- Formally launch Beeston Village Community Centre, when Covid19 Restrictions allow, welcoming old and new groups to the centre, when social distancing restrictions allow.
- Formally launch the newly refurbished Cranmore and Rayland's Centre, welcoming old and new groups to the centre when social distancing restrictions allow.
- Continue to support staff and beneficiaries through flexibility and by adapting our working methods during the period of national lockdown and social distancing restrictions.
- Continue to follow government guidelines to protect the health and safety of staff and beneficiaries particularly relating to the Covid-19 virus.
- Source and apply for new funding to support the local community in reacting to and recovering from the Covid-19 crisis.
- Develop new and expand on existing partnerships with other local voluntary sector organisations, particularly small local organisations serving BAME (Black and ethnic minority) communities
- Be proactive in searching for new funds relative to the charity's aims and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Health For All (Leeds) Ltd
Charity registration number:	1068643
Company registration number:	3197219
Registered Office and operational address:	Tenants Hall Enterprise Centre Acre Close Middleton Leeds LS10 4HX

The trustees and officers who served during the year and since the year end were as follows:

L Bailey	(resigned 5 August 2021)
M Bartholomew	(resigned 25 July 2021)
M Dawkins	
M Dean	(appointed 25 July 2021)
A Dickinson	
H Jones	(appointed 25 July 2021)
A Khatun	
T McSharry	
R Menon	
A Myers	(resigned 3 June 2021)
T Snell	
J Swordwilliams	(appointed 25 July 2021)
P Truswell	

TRUSTEES' REPORT
31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Secretary

C Pearson

Senior Management Team

P McGeever	Chief Executive Officer
V Bhatia	Young People & Families Service Manager
T Bhatia	Healthy Communities Service Manager
CA Reed	Learning Disabilities Service Manager
C Pearson	Finance & Business Planning Manager (Appointed 27 August 2020)

Auditors

O'Brien & Co, Chartered Accountants
31a Finkle Street
Selby, YO8 4DT

Bankers

Unity Trust Bank
Nine Brindleyplace, 4 Oozells Square
Birmingham, B1 2HB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 13 May 1996 and registered as a charity on 14 March 1998. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by Special Resolution dated 23 February 1998, as amended by special resolution dated 22/09/1999, as amended by certificate of incorporation on change of name dated 01/10/2008; new articles adopted by special resolution dated 10/02/2012 as amended by Special Resolution registered at Companies House on 23/02/2012 as amended by special resolution registered at Companies House on 3 April 2019.

In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of Trustees

The trustees of the company are also charity trustees for the purpose of charity law. The members annually, at the Annual General Meeting, elect trustees to the Trustee Committee for the forthcoming year.

The nature of our work focuses predominantly on establishing health, learning, support and enterprise initiatives with disadvantaged communities in Leeds in partnership with local residents of priority neighbourhoods and black and minority ethnic communities. The Committee seeks to ensure that the needs of these groups are appropriately reflected through the diversity of the trustee body. The majority of the members of the Committee are themselves local residents of the priority neighbourhoods served and bring to the organization a wide range of skills and knowledge of their communities. A number are from black and minority ethnic communities and therefore have first hand knowledge of the many needs and challenges experienced by those communities.

All trustees give their time freely and no trustee remuneration or expense payments were made in the year. All trustees are required to disclose all relevant interests and register them with the Chief Executive Officer and, in accordance with the company's policy, withdraw from discussions where a conflict of interest arises.

TRUSTEES' REPORT 31 March 2021

Trustee Induction and Training

All of our trustees are familiar with the work of our company having had first hand experience of the work through involvement as local people in the groups and projects supported or through partnership in activities and programmes as health and social care professionals. Prospective trustees are provided with literature containing an overview of our services and are encouraged to meet with the Chief Executive Officer to gain an insight into the responsibilities entailed in being a trustee. New trustees elected at the Annual General Meeting are offered training in the aims, activities and philosophy of the company as well as the responsibilities of trustees.

In addition, trustees are made aware of the company's policies and procedures and the governing document (Memorandum of Articles). Annual development days are scheduled where Trustees and Service Managers meet to review and develop the charity's aims and strategic direction.

Organisation

At 31 March 2021 the company has a Trustee Committee consisting of 10 trustees who meet every quarter and are responsible for the strategic direction and policy of the company. The day to day work of the company is organised by paid employees who manage the service and co-ordinate the activities of the staff.

Related parties and co-operation with other organisations

In so far as it is complementary to the company's objects, the company is guided by both local and national policy. The company works closely in partnership with a wide range of partners including Public Health, Clinical Commissioning Group, a range of local authority departments including Social Care, Learning and Leisure as well as Leeds City Council community committees, other community and voluntary groups and organisations.

Pay policy for senior staff

The board of directors, who are the charitable company's trustees, and the senior management team comprise the key management personnel of the charitable charity in charge of directing and controlling, running and operating the company on a day to day basis. All directors give of their time freely and no director received remuneration or expenses in the year. Details of directors' expenses and related party transactions are disclosed in notes 8 and 9 to the accounts.

Remuneration of the senior staff is reviewed annually and paid in accordance with average earnings of other organisations in the care sector of similar size run on a voluntary basis.

Risk Management

- A risk register is presented to Trustees at each Trustee Meeting. The risk register highlights the most significant risks to the organisation and steps to mitigate these risks.
- Since the outbreak of the Covid-19 virus the risk register has been updated to reflect the specific risks associated with the virus, notably where it has prevented delivery of services and the associated financial implications. This has been presented to trustees alongside cash flow predictions which are regularly updated to monitor the expected impact to our cash position.
- A risk assessment of each of Health for All's buildings was produced at the beginning of the virus outbreak and has been updated to reflect changing government guidance.
- The Committee has established a sub-committee to deal in more depth with finance and funding. Reports from the Finance sub committee are made to the meetings of the full Committee.
- All staff and volunteers are subject to enhanced DBS checks before commencing work with the charity.

TRUSTEES' REPORT
31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Health For All (Leeds) Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

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

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

The trustees are responsible for maintaining proper accounting records which 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 trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have 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.

STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

The trustees of the company who held office at the date of approval of this Annual Report as set out above each confirm that:

AUDITORS

O'Brien & Co, Chartered Accountants, have indicated their willingness to continue in office and a resolution concerning their re-appointment will be proposed at the forthcoming Annual General Meeting.

Approved by the Management Committee on 14 December 2021 and signed on its behalf by:


Dr Raj Menon
Trustee

31 March 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Health For All (Leeds) Ltd (the charitable company) for the year ended 31 March 2021 which comprise the Statement of Financial Activities (including an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 Charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

31 March 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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 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 the 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' Annual 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 obtained all the information and explanations necessary for the purposes of 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement [set out on page 8], 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, 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.

31 March 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions; and

31 March 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HEALTH FOR ALL (LEEDS) LTD FOR THE YEAR ENDED 31 MARCH 2021 (continued)

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

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

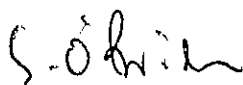
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen O'Brien FCA
Senior Statutory Auditor
for and on behalf of O'Brien & Co
Statutory Auditor
Chartered Accountants
31A Finkle Street
SELBY YO8 4DT

14 December 2021

STATEMENT OF FINANCIAL ACTIVITIES

(Including an Income and Expenditure Account) for the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME						
Donations	3	430	0	0	430	153
Income from Charitable Activities						
Grants	4	345,776	0	1,066,200	1,411,976	2,111,808
Fees	5	108,106	0	460,130	568,236	915,727
Other		959	0	2,240	3,199	4,348
Total Income		<u>455,271</u>	<u>0</u>	<u>1,528,570</u>	<u>1,983,841</u>	<u>3,032,036</u>
EXPENDITURE						
Costs of Raising Funds		0	0	0	0	0
Expenditure on						
Charitable Activities	6	376,148	0	1,410,844	1,786,992	1,776,686
Total Expenditure		<u>376,148</u>	<u>0</u>	<u>1,410,844</u>	<u>1,786,992</u>	<u>1,776,686</u>
Net Income for the year	10	79,123	0	117,726	196,849	1,255,350
TRANSFERS BETWEEN FUNDS		1,261	0	(1,261)	0	0
MOVEMENT IN FUNDS FOR THE YEAR		<u>80,384</u>	<u>0</u>	<u>116,465</u>	<u>196,849</u>	<u>1,255,350</u>
RECONCILIATION OF FUNDS						
FUND BALANCES B/F		83,415	67,500	1,479,857	1,630,772	375,422
FUND BALANCES C/F	15	<u>163,799</u>	<u>67,500</u>	<u>1,596,322</u>	<u>1,827,621</u>	<u>1,630,772</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

HEALTH FOR ALL (LEEDS) LTD
(A Company Limited by Guarantee)

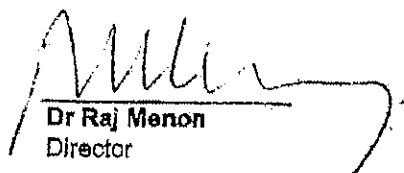
14

BALANCE SHEET
31 March 2021

	note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12		1,218,815		1,225,713
CURRENT ASSETS					
Debtors	13	83,875		220,758	
Cash at bank & in hand		690,824		263,011	
		<u>774,699</u>		<u>483,769</u>	
LIABILITIES					
Creditors amounts falling due within one year	14	<u>165,893</u>		<u>78,710</u>	
NET CURRENT ASSETS			608,806		405,059
NET ASSETS			<u>1,827,621</u>		<u>1,630,772</u>
FUNDS	15				
Unrestricted Funds					
General Fund			163,799		83,415
Designated Reserves			<u>67,500</u>		<u>67,500</u>
			231,299		150,915
Restricted Funds			1,596,322		1,479,857
TOTAL CHARITY FUNDS			<u>1,827,621</u>		<u>1,630,772</u>

The accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

These financial statements were approved by the Board of Directors on 14 December 2021 and signed on its behalf by:


Dr Raj Menon
Director

Company no: 3197219

STATEMENT OF CASH FLOW
For the year ended 31 March 2021

	Note	2021 £	2020 £
Cash generated by operating activities	19	443,320	1,158,139
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,257)	(1,193,633)
Sale of tangible fixed assets		<u>3,750</u>	<u>0</u>
Cash used in Investing activities		(15,507)	(1,193,633)
Cash flows from financing activities			
Repayment of borrowings		<u>0</u>	<u>0</u>
Cash used in financing activities		<u>0</u>	<u>0</u>
Increase / (Decrease) in cash and cash equivalents in the year		427,813	(35,494)
Cash and cash equivalents at the beginning of the year		263,011	298,505
Total cash and cash equivalents at the end of the year		<u>690,824</u>	<u>263,011</u>

NOTES TO THE FINANCIAL STATEMENTS
31 March 2021

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Health For All (Leeds) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. 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 amounts of assets and liabilities within the next reporting period.

Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

Donated Services and Facilities

Donated services or 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. On receipt, donated services and 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

1 ACCOUNTING POLICIES (continued)

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.

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 on charitable activities includes the costs of providing staff who carry out the work of the charity and their associated support costs.

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

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 company's activities. The bases on which support costs have been allocated are set out in note 7.

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:

Land	Nil
Freehold Property	2%
Leasehold Building Improvements	Straight line over the term of the lease
Vehicles	25% & 100% straight line p.a.
Equipment	25% & 100% straight line p.a.

Debtors

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

Cash at Bank and in Hand

Cash at bank and cash in hand is in respect of bank balances.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

1 ACCOUNTING POLICIES (continued)

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 the carrying value plus accrued interest less repayments.

Pension Costs

The company has a defined Contribution Pension Scheme. The pension costs charged to the Statement of Financial Activities are the premiums payable in respect of the accounting period.

Significant Judgements and Estimates

In applying its accounting policies the company did not have to make any significant judgements or estimates

2 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee 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.

3 DONATIONS

	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations	430	0	0	430	153

4 INCOME FROM CHARITABLE ACTIVITIES: GRANTS

	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Big Lottery	0	0	236,314	236,314	1,071,709
Better Start Bradford	0	0	92,516	92,516	196,918
Children in Need	0	0	39,938	39,938	26,818
Esmée Fairbairn	27,202	0	0	27,202	121,921
Leeds City Council	87,530	0	435,383	522,913	284,758
Leeds Community Foundation	9,500	0	35,000	44,500	46,710
Leeds Older People's Forum	5,000	0	115,048	120,048	123,322
Coronavirus Job Retention Scheme	177,198	0	0	177,198	13,579
Other	39,346	0	112,001	151,347	226,073
	345,776	0	1,066,200	1,411,976	2,111,808

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

5 INCOME FROM CHARITABLE ACTIVITIES: FEES

	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Fees	(122)	0	302,409	302,287	381,359
Room Hire & Rent	9,893	0	2,997	12,890	45,400
Transport	3,883	0	252	4,135	120,102
Welfare Fees	31,533	0	154,472	186,005	211,986
After School Clubs	62,919	0	0	62,919	156,880
	<u>108,106</u>	<u>0</u>	<u>460,130</u>	<u>568,236</u>	<u>915,727</u>

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Provision of Facilities 2021 £	Community Activities 2021 £	Transport 2021 £	Total 2021 £	Total 2020 £
Staffing	7,020	1,255,047	14,195	1,276,262	1,254,385
Premises Costs	31,666	88,695	35	120,396	104,353
Running Costs	4,631	67,666	2,040	74,337	74,568
Equipping	1,204	44,649	31	45,884	16,711
Depreciation	800	24,753	602	26,155	4,336
Profit on Disposal	0	0	(3,750)	(3,750)	0
Group Costs	57	46,366	0	46,423	107,265
Partner Costs	0	107,300	0	107,300	81,000
Transport Costs	0	17,503	19,513	37,016	67,456
Governance Costs (see note 7)	0	14,049	0	14,049	14,054
Support Costs (see note 7)	0	42,920	0	42,920	52,558
	<u>45,378</u>	<u>1,708,948</u>	<u>32,666</u>	<u>1,786,992</u>	<u>1,776,686</u>

Of the £1,786,992 charitable expenditure in 2021 (2020: £1,776,686) £376,148 was charged to unrestricted funds (2020: £560,587) and £1,410,844 to restricted funds (2020: £1,216,099).

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. The table below sets out the basis for apportionment and the analysis of support and governance costs.

	General Support £	Governance Function £	Total £	Basis of Apportionment
Salaries and related costs	30,386	4,799	35,185	actual costs
Running Costs	12,534	0	12,534	actual costs
Statutory Audit Fees	0	9,250	9,250	actual costs
	<u>42,920</u>	<u>14,049</u>	<u>56,969</u>	

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

8	STAFF NUMBERS & COSTS	2021 £	2020 £
	Wages & Salaries	1,180,286	1,160,067
	Social Security Costs	70,031	72,610
	Other Pension Costs	51,966	48,178
		<u>1,302,283</u>	<u>1,280,855</u>

No employees earned in excess of £60,000 p.a.

The average number of employees during the year, calculated on the basis of full time equivalents, were as follows:

	Number 2021	Number 2020
Directors	10	9
Administration	8	8
Project Workers	51	51
	<u>69</u>	<u>68</u>

Key Management Personnel

The key management personnel comprise the trustees, the Chief Executive Officer, the Young People & Families Service Manager, the Healthy Communities Service Manager and the Finance & Business Planning Manager.

No remuneration was paid to any trustees. No expenses were reimbursed to trustees during the year.

The total emoluments of the key management personnel (salaries, employer's NIC and pension costs) during the year was £167,712 (2020: £172,746)

9 **RELATED PARTY TRANSACTIONS**

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2020 - £Nil).

10 **NET INCOME FOR THE YEAR**

is stated after charging:

	2021 £	2020 £
Depreciation	26,155	4,336
Profit on Disposal	(3,750)	0
Audit	<u>9,250</u>	<u>9,250</u>

11 **TAXATION**

As a charity Health For All (Leeds) Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s252 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 charitable company.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

12 TANGIBLE FIXED ASSETS

	Freehold Land & Buildings	Leasehold Land & Buildings	Vehicles	Equipment	Total
	£	£	£	£	£
COST					
At 1 April 2020	45,000	1,599,178	79,788	250,166	1,974,132
Additions	0	19,257	0	0	19,257
Disposals	0	0	(14,500)	0	(14,500)
At 31 March 2021	45,000	1,618,435	65,288	250,166	1,978,889
ACCUMULATED DEPRECIATION					
At 1 April 2020	13,700	405,545	79,008	250,166	748,419
Charge for the year	800	24,753	602	0	26,155
Disposals	0	0	(14,500)	0	(14,500)
At 31 March 2021	14,500	430,298	65,110	250,166	760,074
NET BOOK VALUE					
At 31 March 2021	30,500	1,188,137	178	0	1,218,815
At 31 March 2020	31,300	1,193,633	780	0	1,225,713

All fixed assets are used in direct furtherance of the charitable company's objects.

	2021 £	2020 £
13 DEBTORS: amounts falling due within one year		
Trade Debtors	68,583	206,999
Other Debtors	15,292	13,759
	<u>83,875</u>	<u>220,758</u>
14 CREDITORS: amounts falling due within one year		
Trade Creditors	74,672	55,980
Grants Received in Advance	59,834	0
Other Taxes & Social Security	31,387	22,730
	<u>165,893</u>	<u>78,710</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

15	TOTAL FUNDS	At 31/03/20 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/21 £
	Unrestricted Funds					
	<i>General Fund</i>	83,415	455,271	376,148	1,261	163,799
	Designated Funds					
	<i>Stability Reserve</i>	67,500	0	0	0	67,500
	Total Unrestricted Funds	150,915	455,271	376,148	1,261	231,299
	Restricted Funds (note 16)	1,479,857	1,528,570	1,410,844	(1,261)	1,596,322
		1,630,772	1,983,841	1,786,992	0	1,827,621

Designated Funds

The majority of our grant income is awarded on an annual basis and is susceptible to changes in funders' income and expenditure plans. The Stability Reserve is funds set aside to provide for any liabilities which may arise if the company were to lose a substantial element of its grant funding. £50,000 of designated funds was allocated as match funding for the completion of the Beeston Village Community Centre capital build project.

16	RESTRICTED FUNDS	At 31/03/20 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	At 31/03/21 £
	Active Clubs Experience	9,623	83,040	57,691	(1,511)	33,461
	Adult Learning	(19,058)	28,644	8,250	0	1,336
	Better Together	67,784	172,397	205,558	180	34,803
	Breastfeeding Peer Support	14,714	41,753	25,078	0	31,389
	BSB Breastfeeding	55,570	92,516	148,443	0	(357)
	Care Leavers	15,480	39,680	39,091	0	16,069
	CSE Boys	4,965	0	4,966	0	(1)
	Health Trainers	3,460	4,100	3,659	0	3,901
	Lychee & BAME Seniors	3,290	16,350	5,407	(120)	14,113
	Positive Destinations	1,794	50,000	45,445	0	6,349
	Stronger Families	(13,411)	105,888	102,267	0	(9,790)
	The Bridge Learning Disabilities	44,582	154,723	166,387	0	32,918
	Time to Shine	31,013	115,070	108,971	0	37,112
	CBMH - Live Well Leeds	3,357	15,000	18,357	0	0
	Cranmore - Lottery	30,571	63,103	46,821	0	46,853
	Mens Suicide	8,588	0	3,564	0	5,024
	Raising Aspirations	220	134,364	138,014	190	(3,240)
	SWIFt - Wellbeing	11,079	60,251	54,480	0	16,850
	Middleton Family Centre	31,300	0	800	0	30,500
	Beeston Village Community Centre Capital	1,169,297	16,290	22,855	0	1,162,732
	Beeston Village Community Centre - Revenue	5,639	34,619	29,053	0	11,205
	BME Seniors	0	20,000	11,093	0	8,907
	Care Connected - BLF	0	32,070	26,649	0	5,421
	Com, Resilience Hubs - CLORS	0	100,178	93,205	0	6,973
	Contact Tracing	0	15,807	889	0	14,918
	Family Support - Morley Cluster	0	8,722	8,494	0	228
	Health Inequalities - Leeds CCG	0	50,000	147	0	49,853
	Healthy Holidays - 21-22	0	10,000	69	0	9,931
	Inspiring Futures - Children In Need	0	39,937	2,513	0	37,424
	See Hear Respond - Barnardos	0	19,568	16,492	0	3,076
	VRU - Violence Reduction	0	4,500	16,136	0	(11,636)
	Total Restricted Funds	1,479,857	1,528,570	1,410,844	(1,261)	1,596,322

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

16 RESTRICTED FUNDS (continued)

A number of Health for All's services are funded by grants from a wide variety of organisations. Most of these operate under the wing of larger mainstream projects, the main ones being:

Active Clubs Experience, including the Change for Life project, is funded by LCC Public Health and runs physical activity programmes for inactive children at risk of obesity.

Adult Learning is funded by LCC Employment and Skills service and delivers a broad and balanced range of learning courses in the community for adults, enabling learners to acquire new skills, become healthier, and access new opportunities so enhancing their lives.

Better Together is funded by LCC Public Health to provide community-based health and well-being activities across Inner South Leeds working in partnership with Asha and Hamara.

The Breastfeeding Peer support project is funded by LCC Public Health.

BSB Breastfeeding is funded by Better Start Bradford to provide breastfeeding support in the Better Start Bradford area.

Care Leavers funded through Co-op Foundation, Postcode Lottery and the National Lottery Communities Fund to provide support to care experienced young people.

CSE Boys is funded by Children in Need to work with boys at risk of child sexual exploitation.

Health Trainer programme is funded by LCC Waste Management to enable their staff to make healthy lifestyle choices.

Lychee Red & BAME Seniors funded by National Lottery awards for all and Leeds City Council Covid 19 harm minimisation funding

Positive Destinations is funded by Leeds City Council. This project works with 16-17 year olds who are not in employment, education or training.

Stronger Families is jointly funded by The Big Lottery Fund and the European Social Fund. Its aim is to promote social inclusion.

The Bridge Learning Disabilities Service is funded by LCC Adult Social Care and provides services to people with learning disabilities.

Time to Shine is funded from Leeds Older People's Forum through The Big Lottery to support socially isolated elders lead more fulfilled, happier, healthier lives and have an increased sense of wellbeing and self-worth.

CBMH (Community Based Mental Health) - Live Well Leeds project funded by Leeds City Council through Touchstone Leeds

Cranmore and Raylands Community Centre refurbishment funded by Big Lottery Community fund, Jimbo's Fund Leeds Community Foundation, Green Hall Foundation, The Sir George Martin Trust and Wades.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

16 RESTRICTED FUNDS (continued)

Mens Suicide Prevention project funded by Leeds Community Foundation, to engage and support men at risk of suicide.

Raising Aspirations funded by European Structural & Investment Funds through the Leeds Community Led Local Development programme team, offers support to families who are facing barriers to employment, education and training.

SWIFT - Supporting Wellbeing and Independence for Frailty projects funded by Leeds City Council, supporting isolated seniors.

Beeston Village Community Centre capital build project was funded by the Big Lottery Reaching Communities Fund, Garfield Weston Foundation, Wades, The Clothmakers Foundation, The Morrisons Foundation and match funding from Health for All designated funds.

Beeston Village Community Centre revenue funding from Big Lottery to fund staffing and running of the newly built community centre.

BME Seniors funding from Leeds Community Foundation to provide support to the BME seniors network.

Our Community Resilience Hubs project was funded by a Community Led Organisations Recovery Scheme (CLORS) grant from Power to Change through the National Lottery Community Fund

Contact Tracing funded by Public Health to deliver support to the national and local test & trace programme.

Family Support funding from Morley Extended Services Cluster for provision of a Family Support worker.

Health Inequalities project funded by Leeds Clinical Commissioning group, offering parents with young children mental health support and help to access training and employment as pathways out of poverty.

Healthy Holidays - 2021-22 funded by Leeds Community Foundation for school holiday activities and food support for families on low income and families affected by Covid-19.

Inspiring Futures funded by Children in Need supporting young Bangladeshi, Chinese and Eastern European people towards employment.

See Hear Respond funding from Barnardo's to support young people through Covid-19.

Violence Reduction Unit (VRU) funding from Leeds City Council to expand current work with young people who are involved in or impacted by youth violence.

It is important to note that the income streams for many projects and services do not match the April to March financial year so the majority of funds remaining as at end of year are restricted and due to be spent during the current financial year.

NOTES TO THE FINANCIAL STATEMENTS (continued)
31 March 2021

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
Tangible Fixed Assets	25,583	0	1,193,232	1,218,815
Current Assets	275,137	67,500	432,062	774,699
Creditors: due within one year	(136,921)	0	(28,972)	(165,893)
	<u>163,799</u>	<u>67,500</u>	<u>1,596,322</u>	<u>1,827,621</u>

18 FUTURE FINANCIAL COMMITMENTS

At 31 March 2021 the company had total commitments under operating leases over the remaining life of these assets of £67,522 (2020: £106,364).

19 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW USED IN OPERATING ACTIVITIES

	2021 £	2020 £
Net movement in funds	196,849	1,255,350
Add back depreciation charge	26,155	4,336
Less profit on disposal	(3,750)	0
(Increase) / decrease in debtors	136,883	(80,347)
Increase / (decrease) in creditors	87,183	(21,200)
Net cash generated by operating activities	<u>443,320</u>	<u>1,158,139</u>

INCOME & EXPENDITURE ACCOUNT
For the year ended 31 March 2021

	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME					
Grants	345,776	0	1,066,200	1,411,976	2,111,808
Fees	(122)	0	302,409	302,287	381,359
Room Hire & Rent	9,893	0	2,997	12,890	45,400
Transport Fees	3,883	0	252	4,135	120,102
Welfare Fees	31,533	0	154,472	186,005	211,986
After School Clubs	62,919	0	0	62,919	156,880
Donations	430	0	0	430	153
Sundry Income	959	0	2,240	3,199	4,348
TOTAL INCOME	455,271	0	1,528,570	1,983,841	3,032,036
EXPENDITURE					
Staffing	430,077	0	881,370	1,311,447	1,303,548
Premises Costs	79,039	0	41,357	120,396	104,353
Running Costs	68,373	0	27,748	96,121	92,017
Equipping	7,227	0	38,657	45,884	16,711
Depreciation	2,500	0	23,655	26,155	4,336
Profit on Disposal	(3,750)	0	0	(3,750)	0
Group Costs	5,486	0	40,937	46,423	107,265
Partner Costs	2,500	0	104,800	107,300	81,000
Transport Costs	34,286	0	2,730	37,016	67,456
Overhead Allocation	(249,590)	0	249,590	0	0
TOTAL EXPENDITURE	376,148	0	1,410,844	1,786,992	1,776,686
NET INCOME	79,123	0	117,726	196,849	1,255,350