

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.

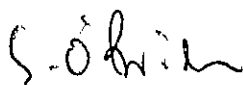
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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)

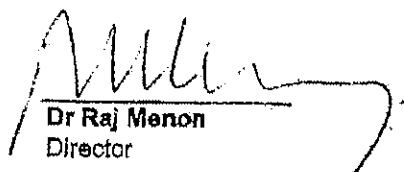
14

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