

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.

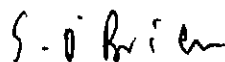
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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)

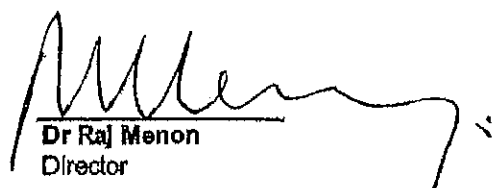
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BALANCE SHEET
31 March 2023

	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 (LHT) 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)
	<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 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)