

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

REPORT AND FINANCIAL STATEMENTS

Year ended 31 March 2025

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

**Brown Butler
Chartered Accountants
Leeds**

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

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

Reference and Administrative Details
Year ended 31 March 2025

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

Trustees' Report
Year ended 31 March 2025

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

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

Our Vision, Mission and Values

Health for All's Vision is:

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

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

This will be achieved by:

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

Our Values

People

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

Place

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

Approach

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

To deliver our Mission, our primary aims are:

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

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

Achievements and Performance

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

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

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

Financial Review

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

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

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

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

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

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

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

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

Principal Funding Sources

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

Investment Powers and Policy

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

Reserves Policy and Going Concern

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

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

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

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

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

Plans for Future Periods

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

Governing Document

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

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

Appointment of Trustees

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

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

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

Trustee Induction and Training

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

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

Trustees' Report
Year ended 31 March 2025

Organisation

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

Related parties and co-operation with other organisations

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

Pay policy for senior staff

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

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

Risk Management

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

Statement of Trustees' Responsibilities

The trustees (who are also directors of Health For All (Leeds) Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 '*The Financial Reporting Standard applicable in the UK and Republic of Ireland*' (United Kingdom Generally Accepted Accounting Practice).

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

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

Statement of Trustees' Responsibilities – continued

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement of Disclosure of Information to Auditors

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

Brown Butler were appointed as auditors of the charitable company.

Approved by the Management Committee on

2025 and signed on its behalf by:



M Dean
Trustee

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

Opinion

We have audited the financial statements of Health For All (Leeds) Ltd (the charitable company) for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 8), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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

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

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

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

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

This description forms part of our auditor's report.

Use of our report

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

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

2025

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

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

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

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

All incoming resources and resources expended derive from continuing activities.

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

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

Balance Sheet
31 March 2025

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

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

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

2025 and

M Dean
Director

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

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

Statement of Cash Flows
For the year ended 31 March 2025

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

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

1 Accounting Policies

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

Basis of preparation

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

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

Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the net reporting period.

Income recognition policies

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

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

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

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

Funding accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1 Accounting Policies - continued

Expenditure and irrecoverable VAT

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

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

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

Allocation of support costs

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

Tangible fixed assets

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

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments.

Pension costs

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

Significant judgements and estimates

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

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Donations

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

4 Income from Charitable Activities: Grants

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

5 Income from Charitable Activities: Fees

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

6 Analysis of Expenditure on Charitable Activities

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

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

Analysis of expenditure on charitable activities – previous year

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

7 Analysis of Governance and Support Costs

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

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

Analysis of Governance and Support Costs – previous year

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

8 Staff Numbers and Costs

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

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

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

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

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

Key Management Personnel

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

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

9 Related Party Transactions

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

10 Net Expenditure for the year

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

11 Taxation

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

12 Tangible Fixed Assets

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

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

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

13 Debtors: Amounts falling due within one year

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

Notes to the Financial Statements
Year ended 31 March 2025

14 Creditors: Amounts falling due within one year

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

15 Total Funds

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

Analysis of movements in funds – previous year

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

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

Notes to the Financial Statements
Year ended 31 March 2025

16 Restricted Funds

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

Analysis of movements in restricted funds – previous year

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

Purposes of restricted funds

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

Ace (Active Schools Experience)

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

16 Restricted Funds – continued

Adults with learning disabilities

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

Breastfeeding

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

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

Community Centres

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

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

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

Cost of Living Support

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

Employment and Skills

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

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

Fixed Assets (Buildings)

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

Healthy Communities

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

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

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

16 Restricted Funds – continued

Mental Health and Suicide Prevention

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

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

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

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

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

Older People

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

Young People and Families

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

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

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

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

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

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

17 Analysis of Net Assets between Funds

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

Analysis of Net Assets between Funds – previous year

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

18 Future Financial Commitments

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

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

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

20 Statement of Financial Activities – comparative

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

