

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**FOR**

**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**CHARITY NUMBER 1087256**

**COMPANY NUMBER 04108124**

**HEATHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31ST MARCH 2022**

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**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Reference and Administrative Information**

Charity Name:	Healthy Living Projects Limited
Governing Document:	Memorandum and Articles of Association dated 15 <sup>th</sup> November 2000, amended 21 <sup>st</sup> May 2001 & 2 <sup>nd</sup> June 2015
Charity registration number:	1087256 (England and Wales)
Company registration number	04108124 (England and Wales)
Registered Office and Operational address:	322 High Road Ilford Essex IG1 1QP

**Trustees**

Mr Barry Richardson (Secretary)

Mr Mark Andrews (Chair/ Treasurer)

Ms Susannah Davis (Resigned 22<sup>nd</sup> November 2021)

Rev Andrew Willis

Mr Simon Standen

Mr Romord Lindsay

Miss Debbie Forde (Appointed 14<sup>th</sup> September 2021)

Mrs Barbara Macaulay (Appointed 31<sup>st</sup> March 2022)

**Secretary**

Mr Barry Richardson

**Key Management Personnel**

Mr Philip Herbert (Projects Director)

Miss Patricia Forde (Children's Services Manager)

Mrs Sonia Lynch (Welcome Centre Manager)

**Independent Examiner**

Lisa Darby ACA, Stewardship, 1 Lamb's Passage, London, EC1Y 8AB

**Bankers**

CAF Bank Limited, PO Box 289, Kings Hill, West Malling, Kent ME19 4TA

**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

The directors, who are the charity's trustees for the purposes of charity law, have pleasure in submitting the Report and Accounts for the year ended 31st March 2022.

**Volunteers**

Volunteer activity has been increasing since the removal of Covid-19 restrictions. 2 volunteers in Language Link – have delivered English Language Classes in person, each giving up 4 hours a week. The Young at Heart programme is led by 2 volunteers each contributing 3 hours on a weekly basis to run activities for the elderly and keep in touch by phone. The Welcome Project utilises volunteers in a range of functions including catering, reception duties, administration, processing donations of food and clothing, overseeing the shower and laundry facilities and running various life skills classes. From 1 April 2021 to 31 March 2022 there were 910 volunteer hours worked, a significant increase on last year as Covid-19 restrictions have been eased.

**Structure, Governance and Management**

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 15th November 2000 and registered as a charity on 29th June 2001. 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. In the event of the company being wound up each member may be required to contribute an amount not exceeding £10.

Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected at the Annual General Meeting.

The charity works within a diverse community; the trustees are keen that this diversity is reflected within the trustee body. Through networking the charity is seeking to identify those who have relevant knowledge and are willing to share their experience by being actively involved in the charity as a trustee.

Business and management skills are well represented within the trustee body. The mix of trustee skills, if lost due to retirements, is maintained by recruitment.

Trustee Induction and Training

Trustees are familiar with the work of the charity as they are provided with regular reports from the charity's management team. Potential trustees undertake an Induction Process and are informed of the following:

- The work carried out by the charity
- The Structure of the charity
- Obligations of the board of trustees
- Funding of the charity
- Future Strategic Plans

Publications from the Charity Commission are regularly distributed to all trustees.

**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

Risk Management

The trustees are keen to limit the internal and external risks to which the charity is exposed, and are continually investigating means of providing further support to the charity's principal activities.

Risks to funding have been mitigated by the development of agreements with organisations experienced in recognising and generating new streams of funding and the establishment of new initiatives in order to diversify income streams. Internal control risks are minimised by the implementation of Financial Control Procedures for the authorisation of all transactions and projects. Policies and Procedures are in place to ensure compliance with the health and safety of staff, volunteers, clients and visitors to the various projects. Employees have gained qualifications in Management, Safer Recruitment, Childcare, Health & Safety, First Aid and Food Hygiene. The charity maintains effective Insurance Policies covering Public Liability, Employers Liability, Professional Indemnity, Contents and Vehicle insurance.

Organisational Structure

Healthy Living Projects has a board of trustees consisting of 7 members who meet at least quarterly, and are responsible for the strategic direction and policy of the charity. Members are from a variety of professional backgrounds that add value to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Project Director. The Director is responsible for ensuring the charity delivers the services specified and that key performance indicators are met. Project Co-ordinators/ Managers have day to day responsibility for the operation and supervision of their teams, whilst ensuring the continued development of team skills and working practices.

Related Parties

The charity has a relationship with Ilford High Road Baptist Church in so far as having use of the church premises (including the Welcome Centre) for which the charity pays rent. Barry Richardson, the Secretary of Healthy Living Projects provides professional services to the charity through his consultancy called "My Father's Business". Susannah Davis, a trustee of Healthy Living Projects has provided HR services to the charity through her company "SASSMC Ltd" although now retired.

Public Benefit

When reviewing the charity's aims and objectives and in planning the activities, the trustees have had regard to the guidance on public benefit issued by the Charity Commission. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

**Objectives and Activities**

The company's objectives and principal activity is the relief of poverty, the provision of education and the provision of recreation in the interest of social welfare, within the London Borough of Redbridge. The main activities planned for the year were:

- Providing a Day Centre to help and support the homeless, refugees and asylum seekers within the London Borough of Redbridge and surrounding areas.
- English Language classes for speakers of other languages
- Childcare and education provided for children of pre-school age
- Out of school childcare for children of primary school age
- Social groups for senior citizens

**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

**Achievements and Performance**

COVID-19

Our on-site English Language Classes recommenced its' in person service in July 2021 with some precautions still in place. Our Young at Heart support group for the elderly re-commenced in person meetings in September 2021 whilst still observing Social distancing and wearing of masks. The Welcome Project has remained mainly open during the pandemic, providing emergency assistance to those who were homeless. Pre-school and Young Inspiration out of school club have been open in line with Government policy for schools and Early Years Settings. As part of the Government's Job Retention Scheme, a number of staff were placed on furlough or part-time furlough up to the end September 2021. The Furlough Scheme has helped sustain the projects throughout the pandemic.

Welcome Project

The Welcome Project offers a support service providing help to those who are homeless or refugees and those seeking asylum within the London Borough of Redbridge and surrounding areas. The project operates from the Welcome Centre; these facilities include two training rooms, an I.T. suite, Interview rooms, a nurse's room, showers and a laundry.

As a result of Covid-19, the project had restricted attendance to the Day Centre to 10 clients at a time. As restrictions have been eased, the numbers have increased but precautions have been kept in place. The project has continued to support the homeless by delivering hot meals and food parcels to people who have been placed in hostels or temporary accommodation during the pandemic. Support workers have now returned to working at the Welcome Centre. Despite the economic downturn the charity has been successful in securing a number of significant grants that has enabled it to deliver the services it provides. During the year staff and volunteers attended training courses in Mental Health, Suicide Awareness and Supporting Women Experiencing Homelessness. They have also attended the Redbridge Homelessness Forum, Case Review and Redbridge Strategic Board meetings.

Language Link

English Language classes restarted in July 2021 with precautions in place to protect volunteers and students. Good ventilation, social distancing and mask wearing are all still in place. The aim of the classes is to teach practical English and to build up the confidence and self-esteem of the students.

Pre-School

Childcare and education has been provided for up to 30 children, in the age range 2-5 years, every weekday morning during term time. This year Pre-school remained open during the second lockdown in line with Government policy. We have followed guidance from the Department for Education to keep the setting as safe as possible for children and staff. The numbers of children attending has been lower this year, averaging 22 each day, this reflects the nervousness of some parents in bringing their children to Pre-school during a pandemic. The setting is regulated by OFSTED and received the ranking of "Good" at its last inspection in March 2018. The Pre-school has provided Special Educational Needs support for 5 children this year. Learning opportunities are run in association with Redbridge Early Years. The costs of providing this education are met by London Borough of Redbridge (Early Years) grant.

**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

Young Inspirations

Our Out of School provision was closed during the first and second lockdowns in line with local schools, but has re-opened in between and since. Numbers in attendance are now increasing, averaging 18 per day as our parents are now returning to the work place and are therefore in need of out-of-school care for their children. As a result of the pandemic, income has been lower than previous years, the trustees have this situation under continual review.

Young at Heart

Our Young at Heart support group for senior citizens was been suspended throughout the pandemic. In July 2021 we started meeting together in outdoor settings such as local parks. Since September 2021 we have been meeting in person whilst observing social distancing and the wearing of masks. The group is very popular and provides support to its members to help overcome loneliness.

**Financial Review**

The Charity is reporting a deficit for the year 2021-22 of -£73,200, compared to a surplus of £45,410 in 2020-21. Reserves carried forward amount to £92,810 (£166,010 in 2020-21), £8,045 of which relates to restricted funds and £84,765 unrestricted funds.

For the year 2021-22 we received a total income of £412,664, compared to £510,275 in 2020-21. Due mainly to loss of income from Young Inspirations Out of School Club (£49,872) which are yet to recover to levels of £103,519 as seen in 2019-20 due mainly to COVID-19. The project took advantage of the HMRC Job Retention Scheme to cover some staff salaries. The amount of grant received for 2021-22 was £12,861, £57,810 in 2020-21. Income for Pre-school decreased to £72,886 compared to £91,331 in 2020-21 due to lower numbers in attendance due to Covid-19

Total Expenditure for the year has increased to £485,864 compared to £464,865 in 2020-21. The charity has been keen to make savings wherever possible whilst recognising that salaries and activities costs linked to specific grants inevitably lead to a rise in expenditure for the duration of the grant.

Principal Funding Sources

Aside from fees generated from Young Inspirations and Pre-school, the principal sources of funding were grants received from the London Borough of Redbridge, The Henry Smith Charity, Lloyds Bank Foundation, Garfield Weston Foundation, The Tudor Trust, Mrs Smith & Mount Trust, Rough Sleeper Intervention Program, The Mayor's Appeal Fund and the ongoing commitment from London Borough of Redbridge Housing Service. Felton Fundraising & Appeals continue to identify opportunities for a wider range of funding for the future. The individual donor scheme has so far attracted over 30 donors whose contributions totalled £10,380 (£9,523 2020-21) (with Gift Aid). These funds combined are sufficient to cover the salaries of Managers, Support Workers and Administrators who provide services to our clients as well as providing resources that cover activities and general running cost.

**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

Investment Policy

The trustees have considered the most appropriate policy for investing funds and have found that bank deposit accounts meet the charity's requirements.

Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation including the current COVID-19 pandemic. They have established a policy whereby unrestricted funds are required to:

- Cover administration and support costs without which the charity could not function to provide funds to enable projects to be undertaken at short notice.
- The trustees consider it prudent that unrestricted funds should be sufficient to cover 3 months administration and support costs which amount to £47,500. Unrestricted cash balances held at the year-end amount to £82,269. The level of reserves will be monitored and reviewed by the trustees on a quarterly basis.

**Plans for Future Periods**

The charity is keen to maximise the opportunities afforded by the Welcome Centre facilities. Building on the achievements so far, the project plans to help more people to find fulfilment and independence through further training or employment.

In order to increase our revenues streams, the charity is keen to raise its profile through social media and other conventional means. To this end we will continue to develop our Website and social media platforms. We intend to build on relationships forged with local businesses such as Marks & Spencer, Waitrose, Asda, Sainsbury's, Tesco, Lidl, Greggs, Big Yellow Storage and Nando's. In addition we will be carrying out a feasibility study into a potential social enterprise.

As part of the continued efforts to help the homeless, the charity will enhance the work undertaken by the Welcome Project in providing and finding accommodation for those in need. This could be in the form of partnering with local businesses in the provision of housing for clients.

**Responsibilities of the directors under company law**

The directors are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at Balance Sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.



**HEALTHY LIVING PROJECTS LIMITED  
(COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2022**

The directors are responsible for keeping adequate 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.

Approved by the board of trustees on 12<sup>th</sup> September 2022 and signed on its behalf by:

Mark Andrews – Chair **M Andrews.**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HEALTHY LIVING PROJECTS LIMITED**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 on pages 9 to 23 following, which have been prepared on the basis of the accounting policies set out on pages 12-13.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lisa Darby

Lisa Darby ACA  
Institute of Chartered Accountants of England and Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date...21<sup>st</sup> September 2022

**HEALTHY LIVING PROJECTS LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3a	36,437	17,743	54,180	67,015
Donated goods	3a	-	37,727	37,727	34,310
Investments		26	-	26	67
Charitable activities	3b	111,248	186,423	297,672	346,812
HMRC JRS Grant		12,861	-	12,861	57,810
Other income and endowments		10,198	-	10,198	4,262
Total income and endowments		170,771	241,894	412,664	510,275
<b>EXPENDITURE ON</b>					
Charitable activities	4a-b	189,627	286,829	476,456	455,745
Raising funds	4d	9,408	-	9,408	9,120
Total expenditure		199,035	286,829	485,864	464,865
<b>Net income/(expenditure)</b>		<b>(28,264)</b>	<b>(44,936)</b>	<b>(73,200)</b>	<b>45,410</b>
Transfers between funds	12	9,088	(9,088)	-	-
		(19,177)	(54,023)	(73,200)	45,410
<b>Net movement in funds</b>		<b>(19,177)</b>	<b>(54,023)</b>	<b>(73,200)</b>	<b>45,410</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		103,942	62,068	166,010	120,600
<b>Total funds carried forward</b>		<b>84,765</b>	<b>8,045</b>	<b>92,810</b>	<b>166,010</b>

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

All income and expenditure derive from continuing operations, apart from Other income and endowments which includes £9,410 relating to insurance claims for 2 vehicles stolen in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 12-23 form part of these accounts.

**HEALTHY LIVING PROJECTS LIMITED**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds	Restricted Funds	Total funds 2022	Total funds 2021
<b>FIXED ASSETS</b>		£	£	£	£
Tangible assets	7	13,143	-	13,143	9,970
		<u>13,143</u>	<u>-</u>	<u>13,143</u>	<u>9,970</u>
<b>CURRENT ASSETS</b>					
Stock	8	-	5,822	5,822	710
Debtors	9	3,451	41,511	44,962	39,665
Cash at bank	10	82,269	13,529	95,798	164,279
		<u>85,720</u>	<u>60,862</u>	<u>146,582</u>	<u>204,654</u>
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	11	14,098	52,817	66,915	48,615
Net Current Assets		<u>71,622</u>	<u>8,045</u>	<u>79,667</u>	<u>156,039</u>
<b>NET ASSETS</b>		<u>84,765</u>	<u>8,045</u>	<u>92,810</u>	<u>166,010</u>
<b>FUND BALANCES</b>					
Unrestricted funds					
General Funds	12	84,765	-	84,765	103,942
Restricted Funds	12	-	8,045	8,045	62,068
		<u>84,765</u>	<u>8,045</u>	<u>92,810</u>	<u>166,010</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year end 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 12<sup>th</sup> September 2022 and were signed on its behalf by: Mark Andrews – Chair **M Andrews**

**Company number: 04108124**

**Charity number: 1087256**

The notes on page 12-23 form part of these accounts.

**HEALTHY LIVING PROJECTS LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Total funds £	Prior year funds £	Note
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by (used in) operating activities</i></b>	<u>(49,494)</u>	<u>14,429</u>	a
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments	-	-	
Proceeds from the sale of property, plant and equipment	-	-	
Purchase of property, plant and equipment	(18,988)	(4,392)	
Proceeds from sale of investments	-	-	
Purchase of investments	-	-	
<b><i>Net cash provided by (used in) investing activities</i></b>	<u>(18,988)</u>	<u>(4,392)</u>	
<b>Cash flows from financing activities:</b>			
Repayments of borrowing	-	-	
Cash inflows from new borrowing	-	-	
Receipt of endowment	-	-	
<b><i>Net cash provided by (used in) financing activities</i></b>	<u>-</u>	<u>-</u>	
<b><i>Change in cash and cash equivalents in the reporting period</i></b>	(68,481)	10,037	
<b>Cash and cash equivalents at the beginning of the reporting period</b>	164,279	154,242	b
<b>Change in cash and cash equivalents due to exchange rate movements</b>	<u>-</u>	<u>-</u>	
<b><i>Cash and cash equivalents at the end of the reporting period</i></b>	<u>95,798</u>	<u>164,279</u>	b

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	Current year £	Prior year £
<b><i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i></b>	(73,200)	45,410
<b>Adjustments for:</b>		
Depreciation charges	4,315	4,097
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Loss/(profit) on the sale of fixed assets	11,500	-
(Increase)/decrease in stocks	(5,112)	(75)
(Increase)/decrease in debtors	(5,297)	(30,462)
Increase/(decrease) in creditors	18,300	(4,542)
<b><i>Net cash provided by (used in) operating activities</i></b>	<u>(49,494)</u>	<u>14,429</u>

**Note b: Analysis of cash and cash equivalents**

	Current year £	Prior year £
Cash in hand	95,798	164,279
Notice deposits (less than 3 months)	-	-
<b>Total cash and cash equivalents</b>	<u>95,798</u>	<u>164,279</u>

**HEALTHY LIVING PROJECTS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**1 Statutory Information**

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention [as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities].

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

b) Income:

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Goods donated for resale are recognised as income at the point of sale (as the sale proceeds cannot be estimated reliably before the goods are sold). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year-end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from donations and grants received during the year.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 5 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

Stocks of donated items held for distribution to beneficiaries are measured at fair value; stocks of goods donated for the charity's own use are valued at an estimate of their value to the charity.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to the scheme are recognised as an expense when the liability arises.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and cash on deposit that has a notice period of less than 30 days.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

<b>3a Voluntary income</b>	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
The Mayor's Appeal Fund	2,068	-	2,068	20,000
The Garfield Weston Foundation	-	11,250	11,250	26,250
29th May 1961 Charitable Trust	5,000	-	5,000	5,000
The Haremead Trust	5,000	-	5,000	-
Mrs Smith and Mount Trust	-	4,000	4,000	4,000
The Shanly Foundation	-	2,000	2,000	-
The Souter Charitable Trust	2,000	-	2,000	-
The Leigh Trust	2,000	-	2,000	-
The Barnabas Trust	1,200	-	1,200	-
The Mirianog Trust	1,000	-	1,000	-
Alma Jean Henry Trust	800	-	800	-
St Martin In The Field	86	241	327	722
Fowler Smith and Jones Charitable Trust	-	-	-	2,000
The Eva Reckitt Trust	-	-	-	1,000
The Marsh Christian Trust	-	-	-	650
The Oak Trust	-	-	-	500
Waitrose Limited	-	-	-	333
The Asda Foundation	-	-	-	300
Donations from individuals (including Gift Aid)	10,380	-	10,380	9,523
Other donations	6,904	252	7,156	7,987
	<u>36,437</u>	<u>17,743</u>	<u>54,180</u>	<u>78,265</u>

Welcome Project: Closing balances of deferred income

The Garfield Weston Foundation	-	-	-	(11,250)
	<u>36,437</u>	<u>17,743</u>	<u>54,180</u>	<u>67,015</u>
	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<i>Donated goods</i>				
Food	-	22,198	22,198	22,402
Clothing	-	3,084	3,084	1,225
Services	-	10,452	10,452	10,452
Other	-	1,994	1,994	231
	<u>-</u>	<u>37,727</u>	<u>37,727</u>	<u>34,310</u>



<b>3b</b>	<b>Income from charitable activities</b>	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
	<u>Welcome Project</u>				
	LB of Redbridge - Housing	-	70,000	70,000	71,160
	Henry Smith Charity	-	8,925	8,925	44,450
	Lloyds Bank Foundation	-	29,026	29,026	37,348
	The Tudor Trust	-	44,250	44,250	40,500
	LBR Health Navigator	-	39,969	39,969	-
	LBR - Rough Sleepers Intervention	-	12,500	12,500	10,000
	LBR Household Support	-	9,490	9,490	-
	Hilden Charitable Fund	5,000	-	5,000	-
	LBR Covid Support Grant	-	2,243	2,243	-
	London Catalyst (Samaritan Fund)	-	1,600	1,600	1,600
	London City Airport Community Fund	-	1,000	1,000	-
	The Fyrish Foundation	-	-	-	25,000
	Homeless Link - COVID-19	-	-	-	15,000
	The London Community Foundation	-	-	-	14,894
	LBR - Covid Winter Grant	-	-	-	6,243
	Groundwork UK - Tesco's	-	-	-	500
		5,000	219,003	224,003	266,695
	<u>Young Inspirations</u>				
	Fees	49,872	-	49,872	9,908
	Other	-	-	-	80
		49,872	-	49,872	9,988
	<u>Pre-school</u>				
	Fees - LB of Redbridge	53,613	-	53,613	65,550
	Fees - LB of Redbridge SEN	-	16,754	16,754	25,540
	Fees - other	1,020	-	1,020	240
	Education & Skills Funding Agency	1,500	-	1,500	
		56,133	16,754	72,886	91,331
	<u>Language Link</u>				
	Fees	244	-	244	-
	<u>Welcome Project: Closing balances of deferred income</u>				
	LBR Health Navigator	-	(33,308)	(33,308)	-
	The Tudor Trust	-	(12,000)	(12,000)	(8,250)
	Lloyds Bank Foundation	-	(4,026)	(4,026)	(4,026)
	Henry Smith Charity	-	-	-	(8,925)
		-	(49,334)	(49,334)	(21,201)
		111,248	186,423	297,672	346,812

#### 4 Charitable activity

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
<b>a Direct Charitable Costs</b>	£	£	£	£
Salaries and travel expenses	138,553	214,759	353,313	356,445
Rent and rates	21,708	733	22,441	16,901
Activities & trips	280	6,230	6,510	579
Repairs and maintenance	6,177	4,700	10,877	9,634
Catering	3,721	16,776	20,497	4,642
Subscription and professional fees	3,439	584	4,023	5,327
Light, heat & cleaning	3,071	1,737	4,808	7,495
Volunteer expenses	-	321	321	6
Telephone & internet	1,580	2,406	3,986	3,504
Printing, postage and stationery	459	515	974	1,044
Insurance	394	1,576	1,971	1,988
Recruitment, training & publicity	1,250	75	1,325	1,110
Materials, books & journals	1,559	95	1,654	768
Equipment	366	155	521	2,557
Other costs	594	3,550	4,144	3,253
Depreciation	4,315	-	4,315	4,097
Donated goods	-	32,615	32,615	34,235
	187,467	286,829	474,296	453,585
<b>b Support &amp; Administration</b>	£	£	£	£
Independent Examination	2,160	-	2,160	2,160
<b>Combined charitable activity cost</b>	189,627	286,829	476,456	455,745
<b>c Donated goods</b>	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Food	-	18,943	18,943	22,342
Clothing	-	2,447	2,447	1,175
Services (Storage)	-	10,452	10,452	10,452
Other	-	773	773	266
	-	32,615	32,615	34,235
<b>d Fundraising costs</b>	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Fundraising costs	9,408	-	9,408	9,120
	9,408	-	9,408	9,120

The return on investment for the costs of generating funds was £91,900 (2021: £99,869)

#### 5 Staff & Trustees

	2022	2021
	£	£
Gross wages, salaries & benefits in kind	323,924	328,674
Employer's National Insurance costs	17,678	17,166
Pension costs	7,990	7,630
Total staff costs	349,591	353,470

The average number of employees: full-time equivalents

Welcome Project	6.03	5.20
Young Inspirations	3.05	4.24
Pre-school	4.09	3.97
Management and administration	1.43	1.43
	<u>14.60</u>	<u>14.84</u>

The average monthly headcount of full and part time employees during the year was 21.75 (2021: 21.5)

No staff received salaries at rate equal to, or more than, £60,000 per annum.

Remuneration payable to key management (excluding trustees) amounted to £91,745 in the year (2021: £93,552). Key management is considered to cover the salaries of Projects Director, Welcome Centre Manager and Children's Services Manager directly employed by the charity.

Ursula Standen, who is closely related to Simon Standen, who is a trustee, received employment benefits totalling £30,274 (2021: £29,313) for providing administrative services to the charity as permitted by the charity's governing document.

The total amount of donations funded by trustees and connected parties was £290 (2021: £340), and the value of monetary donation by key management personnel was £1,920 (2021: £1,920)

No other transactions have taken place with trustees and related parties during the year.

## 6 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for BARKA UK and, in that capacity:

- a) received £63,500 (2021: £50,000) and paid £63,500 (2021: £50,000)
- b) at the year end the charity owed £0 (2021: £0) to BARKA UK

## 7 Tangible Fixed Assets

	Fixture & Fittings	Plant & Machinery	Motor Vehicles	Total
Cost	£	£	£	£
At 1 April 2021	15,143	65,698	8,000	88,841
Additions	-	9,088	9,900	18,988
Disposals	(2,257)	(33,419)	(17,900)	(53,576)
At 31 March 2022	<u>12,886</u>	<u>41,367</u>	<u>-</u>	<u>54,253</u>
Accumulated Depreciation				
At 1 April 2021	14,333	58,138	6,400	78,871
Charge for the year	270	4,045	-	4,315
Disposals	(2,257)	(33,419)	(6,400)	(42,076)
At 31 March 2022	<u>12,346</u>	<u>28,764</u>	<u>-</u>	<u>41,110</u>
Net book value				
At 31 March 2022	<u>540</u>	<u>12,603</u>	<u>-</u>	<u>13,143</u>
At 1 April 2021	<u>810</u>	<u>7,560</u>	<u>1,600</u>	<u>9,970</u>

<b>8</b>	<b>Stock</b>	2022 £	2021 £
	At Cost		
	Donated goods		
	For distribution	5,822	710
		<u>5,822</u>	<u>710</u>
<b>9</b>	<b>Debtors and Prepayments</b>		
	Tax recoverable	485	595
	Other Debtors	41,372	30,763
	Prepayments	3,105	8,306
		<u>44,962</u>	<u>39,665</u>
<b>10</b>	<b>Cash at Bank and in Hand</b>		
	Bank operating accounts	95,329	163,430
	Petty cash	469	849
		<u>95,798</u>	<u>164,279</u>
<b>11</b>	<b>Creditors: liabilities falling due within one year</b>		
	Trade Creditors	107	2,958
	Taxation and social security	5,596	5,081
	Other Creditors - NEST Pension	1,228	1,151
	Accruals	10,651	6,974
	Deferred Income	49,334	32,451
		<u>66,915</u>	<u>48,615</u>

The balance on Deferred Income represents grants received from The Garfield Weston Foundation, Lloyds Bank Foundation, The Henry Smith Charity and The Tudor Trust which relates to the financial year 2022-23. (See note 3b above)

<b><i>Movement in deferred income account</i></b>	2022 £	2021 £
Balance at the start of the reporting period	32,451	44,526
Amounts added in current period	49,334	21,201
Amounts released to income from previous periods	(32,451)	(33,276)
Balance at the end of the reporting period	<u>49,334</u>	<u>32,451</u>

## 12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Unrestricted Funds	103,941	182,271	210,535	9,088	84,765
Total of Unrestricted Funds	<u>103,941</u>	<u>182,271</u>	<u>210,535</u>	<u>9,088</u>	<u>84,765</u>

## Restricted Funds

### Welcome Project

LB Redbridge - Housing	9,088	70,000	70,000	(9,088)	-
Henry Smith Charity	-	8,925	8,925	-	-
The Tudor Trust	5,425	32,250	37,675	-	-
Lloyds Bank Foundation	-	25,000	25,000	-	-
The Fyrish Foundation	25,000	-	25,000	-	-
LBR - Rough Sleepers Intervention	-	12,500	12,500	-	-
The Garfield Weston Foundation	7,433	11,250	18,683	-	-
LBR Household Support	-	9,490	9,490	-	-
LBR Health Navigator	-	6,662	6,662	-	-
LB Redbridge Covid Winter Grant	4,879	-	4,879	-	-
LBR Covid Support Grant	-	2,243	2,243	-	-
London City Airport Community Fund	-	1,000	-	-	1,000
Mrs Smith and Mount Trust	4,000	4,000	8,000	-	-
The Charles S French Charitable Trust	2,000	-	2,000	-	-
The Shanly Foundation	-	2,000	2,000	-	-
London Catalyst - Samaritan Fund	906	1,600	1,283	-	1,223
Fowler Smith and Jones Trust	2,000	-	2,000	-	-
St Martin In The Field	628	241	869	-	-
Other Restricted Donations	-	252	252	-	-
Other Donated Goods and Services	710	37,727	32,615	-	5,822
	62,069	225,140	270,076	(9,088)	8,045

### Pre-school

Fees-LB Redbridge SEN	-	16,754	16,754	-	-
	62,069	241,894	286,829	(9,088)	8,045

Aggregate of funds	166,010	424,164	497,364	-	92,810
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The transfer of £9,088, from restricted funds to unrestricted funds, has been made for the purpose of equipment's purchased during the year and has been capitalised under fixed assets in the balance sheet.

## Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Fixed assets	13,143	-	13,143
Stock and debtors	3,451	47,333	50,784
Cash at bank and in hand	82,269	13,529	95,798
Current liabilities	(14,098)	(52,817)	(66,915)
	84,765	8,045	92,810

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Unrestricted Funds	101,935	181,659	184,045	4,392	103,941
Total of Unrestricted Funds	101,935	181,659	184,045	4,392	103,941
Restricted Funds					
<i><u>Welcome Project</u></i>					
LB Redbridge - Housing	-	71,160	59,075	(2,998)	9,088
Henry Smith Charity	-	35,525	35,525	-	-
The Tudor Trust	2,527	32,250	29,352	-	5,425
Lloyds Bank Foundation	-	33,322	31,928	(1,394)	-
The Fyrish Foundation	-	25,000	-	-	25,000
LBR - Rough Sleepers Intervention	-	10,000	10,000	-	-
The Garfield Weston Foundation	3,750	15,000	11,317	-	7,433
DWP - Bridging the Gap	8,462	-	8,462	-	-
Homeless Link - COVID-19	-	15,000	15,000	-	-
LB Redbridge Covid Winter Grant	-	6,243	1,364	-	4,879
The London Community Foundation	-	14,894	14,894	-	-
London City Airport Community Fund	495	-	495	-	-
Mrs Smith and Mount Trust	-	4,000	-	-	4,000
The Charles S French Charitable Trust	2,000	-	-	-	2,000
London Catalyst - Samaritan Fund	10	1,600	704	-	906
Fowler Smith and Jones Trust	195	2,000	195	-	2,000
Groundwork UK - Tesco's	-	500	500	-	-
St Martin In The Field	590	722	684	-	628
Other Donated Goods and Services	635	35,860	35,785	-	710
	18,664	303,076	255,280	(4,392)	62,069
<i><u>Pre-school</u></i>					-
Fees-LB Redbridge SEN	-	25,540	25,540	-	-
	18,664	328,616	280,820	(4,392)	62,069
Aggregate of funds	120,600	510,275	464,865	-	166,010

The transfer of £4,392, from restricted funds to unrestricted funds, has been made for the purpose of equipment's purchased during the year and has been capitalised under fixed assets in the balance sheet.

## Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed assets	9,970	-	9,970
Stock and debtors	8,766	31,609	40,375
Cash at bank and in hand	99,593	64,687	164,279
Current liabilities	(14,387)	(34,227)	(48,615)
	<u>103,941</u>	<u>62,069</u>	<u>166,010</u>

The purpose of the restricted funds received during 2021-22 was as follows:

**Welcome Project:** This project provides help and support to the homeless, refugees and asylum seekers within the London Borough of Redbridge. Clients can receive medical advice, meals, laundry facilities and the use of the project's garden.

<i>LB Redbridge - Housing:</i>	<i>Funded the Welcome Project towards staff and operational costs.</i>
<i>The Charles French Charitable Trust</i>	<i>Funded the Welcome Project towards staff and operational costs.</i>
<i>Garfield Weston Foundation</i>	<i>Funded the Welcome Project towards staff and operational costs.</i>
<i>The Tudor Trust</i>	<i>Funded the Welcome Project towards the salary and the on-going costs of a support worker</i>
<i>Lloyds Bank Foundation</i>	<i>Funded the Welcome Project towards Support Workers salary cost.</i>
<i>Henry Smith Charity</i>	<i>Funded the Welcome Project towards general running costs of the project</i>
<i>The Fyrish Foundation</i>	<i>Funded the Welcome Project towards the salary and the on-going costs of a support worker</i>
<i>LB Redbridge Covid Winter Grant</i>	<i>Funded the Welcome Project towards emergency relief for clients during Covid-19 Pandemic</i>
<i>LBR - Rough Sleepers Intervention</i>	<i>Funded the Welcome Project towards staff salary</i>
<i>LBR - Household Support Grant</i>	<i>Funded the Welcome Project towards emergency relief for clients during Covid-19 Pandemic</i>
<i>LBR - Covid Support Grant</i>	<i>Funded the Welcome Project towards emergency relief for clients during Covid-19 Pandemic</i>
<i>Mrs Smith and Mount Trust</i>	<i>Funded the Welcome Project towards Support Workers salary cost.</i>
<i>LBR Health Navigator Grant</i>	<i>Funded the Welcome Project towards the salary and the on-going costs of a support worker</i>
<i>London City Airport Community Fund</i>	<i>Funded the Welcome Project towards motivational workshops &amp; healthcare for clients</i>
<i>Fowler Smith and Jones Trust:</i>	<i>Funded the Welcome Project towards the clients hardship fund</i>
<i>The Shanly Foundation</i>	<i>Funded the Welcome Project towards the Women's Activities cost</i>
<i>London Catalyst</i>	<i>Funded the Welcome Project towards emergency payments for clients experiencing hardship.</i>

*St Martin In The Field*      *Funded the Welcome Project towards emergency relief for clients*

*Nando's Restaurant,  
Greggs, Tesco, Lidl,  
Members of Public*      *Donated substantial amount of cooked food towards  
Welcome Project's clients*

*Big Yellow Self Storage*      *Provided Welcome Project with storage space.*

**Pre-school:** *Day Nursery for 2 to 4 year old children.*

*LB Redbridge - SEN*      *Funded support worker cost for SEN children.*

### 13 **Commitments**

The charity has a licence to occupy agreement with Ilford High Road Baptist Church for the Welcome Centre building. The minimum amount payable in respect of this agreement is as follows:

	2022	2021
Payments falling due:	£	£
Within one year	8,800	8,800
Between one and five years	40,800	4,400
After five years	-	-
	<u>49,600</u>	<u>13,200</u>

During the year the charity was charged £8,920 (2021: £8,800) for its rent agreement.

### 14 **Members**

Each member of the company commits to contribute if the charity is wound up an amount of £10.

### 15 **Events since the year end:**

None



**HEALTHY LIVING PROJECTS LIMITED**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
		2022	2021	2022	2021	2022	2021
Note		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>							
Donations and legacies	3a	36,437	43,743	17,743	23,272	54,180	67,015
Donated goods	3a	-	-	37,727	34,310	37,727	34,310
Investments		26	67	-	-	26	67
<i>Charitable activities</i>	3b	111,248	75,778	186,423	271,034	297,672	346,812
<i>HMRC JRS Grant</i>		12,861	57,810	-	-	12,861	57,810
<i>Other income and endowments</i>		10,198	4,262	-	-	10,198	4,262
Total income and endowments		170,771	181,659	241,894	328,616	412,664	510,275
<b>EXPENDITURE ON</b>							
Charitable activities	4a-b	189,627	174,925	286,829	280,820	476,456	455,745
Raising funds	4d	9,408	9,120	-	-	9,408	9,120
Total expenditure		199,035	184,045	286,829	280,820	485,864	464,865
<b>Net income/(expenditure)</b>		( 28,264)	( 2,386)	(44,936)	47,796	(73,200)	45,410
Transfers between funds		9,088	4,392	( 9,088)	( 4,392)	-	-
		( 19,177)	2,006	54,023)	43,404	(73,200)	45,410
<b>Net movement in funds</b>		( 19,177)	2,006	(54,023)	43,404	(73,200)	45,410
<b>Reconciliation of funds:</b>							
Total funds brought forward		103,942	101,936	62,068	18,664	166,010	120,600
<b>Total funds carried forward</b>		84,765	103,941	8,045	62,068	92,810	166,010

Movements on reserves and all recognised gains and losses are shown above.