

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**FOR**

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

**CHARITY NUMBER 1087256**

**COMPANY NUMBER 4108124**

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

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FOR THE YEAR ENDED 31ST MARCH 2023**

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

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2023**

**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 (Resigned as Trustee on 17<sup>th</sup> October 2023)

Mr Mark Andrews (Resigned as Chair but not as Trustee or Treasurer on 1<sup>st</sup> August 2023 (Treasurer))

Rev Andrew Willis (Appointed as Chair 1<sup>st</sup> August 2023)

Mr Simon Standen

Mr Romord Lindsay

Miss Debbie Forde

Mrs Barbara Macaulay

Ms Angela Eversley (Appointed 23<sup>rd</sup> November 2023)

Mrs Susanne Daswani (Appointed 23<sup>rd</sup> November 2023)

**Secretary**

Mr Barry Richardson (Resigned as Secretary on 17<sup>th</sup> October 2023)

**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 FCA, 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 2023**

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 2023.

#### **Volunteers**

Volunteer activity has again been a crucial part of the work of Healthy Living Projects (HLP) and the trustees acknowledged grateful thanks to all who have given of their time in a wide range of ways. Two volunteers in Language Link – have delivered English Language Classes in person, each giving up four hours a week. The Young at Heart programme was led by two volunteers each contributing three hours on a weekly basis to run activities for the elderly and keep in touch by phone. The Welcome Project has benefitted from volunteers who have helped in a number of ways 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 2022 to 31 March 2023 there were 997 volunteer hours worked, which is up by 9.5% on the previous year.

#### **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 2023**

#### 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".

#### 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 2023**

**Achievements and Performance**

COVID-19

Staff and volunteers have continued to be mindful of government policies and guidance on health and hygiene issues regarding Covid-19.

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.

Following the easing of restrictions last year around Covid-19, the Project continued to see an increase in numbers of homeless women and men who have attended the Day Centre

The project continued to provide hot meals and food parcels to people who have been placed in hostels or temporary accommodation. Support workers have continued to give Information, Advice and Guidance on issues relating to homelessness. The economic climate has continued to be challenging, but the charity is pleased to report that a number of grants and contracts has enabled it to deliver vital services. 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 continued throughout the year, still with some precautions in place to protect volunteers and students. The aim of the classes is to teach practical English and to build up the confidence and self-esteem of the students. Classes are offered at different levels and whilst numbers have fluctuated, the average daily attendance is approximately 14 ladies.

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. The numbers of children attending has been lower this year, we started the year with 14 children which has risen to 20 + which bodes well for next year. 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. Since the year-end the trustees have decided to cease operations of the Pre-school and resign our registration with Ofsted following an unsatisfactory inspection.

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

### **COMPANY INFORMATION FOR THE YEAR ENDED 31ST MARCH 2023**

#### Young Inspirations

The pandemic has changed the way people work, working from home is the new norm and fewer parents are in need of out-of-school care for their children. Although we had 57 children registered, most only attended for 1 or 2 days per week, meaning the average daily attendance was around 15. Because parents can book daily online, it can be difficult to know how many staff are needed. We still provide an essential service to those that do need childcare and want to continue to offer this service to working parents for as long as we can. The trustees have this situation under continual review. Since the year-end, the trustees have decided to close operations due to the project running at a loss.

#### Young at Heart

Our Young at Heart group have met regularly on Monday afternoons and provided support to its members to help overcome loneliness. Members sit and chat whilst they enjoy tea, coffee and cakes; they play games; and sometimes enjoy the visit of speakers from outside organisations (Fire Brigade, Falls Prevention, Police, Music Groups. Christmas, Easter, and Summer are celebrated with special activities usually including food. Members are invited to the Christmas and Easter services held by the church in which Young at Heart meet.

#### **Financial Review**

The Charity is reporting a loss for the year 2022-23 of £32,245, compared to a loss of £73,200 in 2021-22. Reserves carried forward amount to £60,565 (£92,810 in 2021-22), £24,617 of which relates to restricted funds and £35,948 unrestricted funds.

For the year 2022-23 we received a total income of £468,481, compared to £412,664 in 2021-22. The main sources of income was grants and donations received for Welcome Project. This year the Welcome Project received £350,468 of both restricted and unrestricted funds compared to £267,168 2021-22. Also income for Young Inspirations Out of School Club increased to £57,609 compared to £49,872. Income for Pre-school decreased again this year to £58,969 compared to £72,886 in 2021-22 due to lower numbers of children in attendance.

Total Expenditure for the year has increased to £500,726 compared to £485,864 in 2021-22. 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, Garfield Weston Foundation, The Tudor Trust, Rough Sleeper Intervention Program 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 35 donors whose contributions totalled £10,168 (£10,380 2021-22) (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 2023**

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 consider it prudent that unrestricted funds should be sufficient to cover 3 months administration and support costs which amount to £50,992. Unrestricted fund balances held at the year-end amount to £35,948. The level of reserves is currently less than that required by the Reserves Policy and the level is being 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 Waitrose, Asda, Sainsbury's, Tesco, Lidl, Greggs, Big Yellow Storage and Nando's.

**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.

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 5<sup>th</sup> December 2023 and signed on its behalf by:

Andrew Willis – Chair    *Andrew Willis*



## **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 2023 on pages 10 to 24 following, which have been prepared on the basis of the accounting policies set out on pages 13-14.

### **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 FCA      *Lisa Darby*  
Institute of Chartered Accountants of England and Wales

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date 5<sup>th</sup> December 2023

**HEALTHY LIVING PROJECTS LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3a	33,972	32,331	66,303	54,180
Donated goods	3a	450	38,975	39,425	37,727
Investments		892	-	892	26
Charitable activities	3b	114,386	242,023	356,410	297,672
HMRC JRS Grant		-	-	-	12,861
Other income and endowments		5,451	-	5,451	10,198
<hr/>					
Total income and endowments		155,151	313,330	468,481	412,664
<b>EXPENDITURE ON</b>					
Charitable activities	4a-b	193,860	296,757	490,618	476,456
Raising funds	4d	10,108	-	10,108	9,408
<hr/>					
Total expenditure		203,968	296,757	500,726	485,864
<b>Net income/(expenditure)</b>		<b>(48,817)</b>	<b>16,572</b>	<b>(32,245)</b>	<b>(73,200)</b>
<hr/>					
Transfers between funds	12	-	-	-	-
<hr/>					
		(48,817)	16,572	(32,245)	(73,200)
<hr/>					
<b>Net movement in funds</b>		<b>(48,817)</b>	<b>16,572</b>	<b>(32,245)</b>	<b>(73,200)</b>
<hr/>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		84,765	8,045	92,810	166,010
<hr/>					
<b>Total funds carried forward</b>		<b>35,948</b>	<b>24,617</b>	<b>60,565</b>	<b>92,810</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 £5,251 relating to Legacy left in the will of Daphne Oates.

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 13-24 form part of these accounts.

**HEALTHY LIVING PROJECTS LIMITED**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	7	8,828	-	8,828	13,143
		8,828	-	8,828	13,143
<b>CURRENT ASSETS</b>					
Stock	8	-	6,478	6,478	5,822
Debtors	9	3,578	1,844	5,421	44,962
Cash at bank	10	34,459	48,178	82,638	95,798
		38,037	56,500	94,537	146,582
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	11	10,917	31,883	42,800	66,915
Net Current Assets		27,120	24,617	51,737	79,667
<b>NET ASSETS</b>		35,948	24,617	60,565	92,810
<b>FUND BALANCES</b>					
Unrestricted funds					
General Funds	12	35,948	-	35,948	84,765
Restricted Funds	12	-	24,617	24,617	8,045
		35,948	24,617	60,565	92,810

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year end 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 5<sup>th</sup> December 2023 and were signed on its behalf by:

Andrew Willis - Chair      *Andrew Willis*

**Company number: 04108124**

**Charity number: 1087256**

The notes on page 13-24 form part of these accounts.

**HEALTHY LIVING PROJECTS LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	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>(13,160)</u>	<u>(49,494)</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)	
Proceeds from sale of investments	-	-	
Purchase of investments	-	-	
<b><i>Net cash provided by (used in) investing activities</i></b>	<u>-</u>	<u>(18,988)</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>	(13,160)	(68,482)	
<b>Cash and cash equivalents at the beginning of the reporting period</b>	95,798	164,279	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>82,638</u>	<u>95,798</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>	(32,245)	(73,200)
<b>Adjustments for:</b>		
Depreciation charges	4,315	4,315
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Loss/(profit) on the sale of fixed assets	-	11,500
(Increase)/decrease in stocks	(656)	(5,112)
(Increase)/decrease in debtors	39,541	(5,297)
Increase/(decrease) in creditors	<u>(24,115)</u>	<u>18,300</u>
<b><i>Net cash provided by (used in) operating activities</i></b>	<u>(13,160)</u>	<u>(49,494)</u>

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

	Current year £	Prior year £
Cash in hand	82,638	95,798
Notice deposits (less than 3 months)	-	-
Overdraft facility repayable on demand	<u>-</u>	<u>-</u>
<b>Total cash and cash equivalents</b>	<u>82,638</u>	<u>95,798</u>

**HEALTHY LIVING PROJECTS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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 all reasonable risks and have concluded that there is no material impact.

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:

	Over 5
Equipment	years

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 2023 £	Total 2022 £
29th May 1961 Charitable Trust	5,000	-	5,000	5,000
Fowler Smith & Jones Trust	-	2,000	2,000	-
Gateway Community Church	1,057	-	1,057	-
Giving Force Foundation	1,600	-	1,600	-
St Martin In The Field	-	331	331	327
The Charis Trust	1,500	-	1,500	-
The Garfield Weston Foundation	-	30,000	30,000	11,250
The Leigh Trust	1,500	-	1,500	2,000
The Marsh Christian Trust	750	-	750	-
The Souter Charitable Trust	4,000	-	4,000	2,000
Donations from individuals (including Gift Aid)	10,168	-	10,168	10,380
Other donations	8,397	-	8,397	7,156
The Mayor's Appeal Fund	-	-	-	2,068
The Haremead Trust	-	-	-	5,000
Mrs Smith and Mount Trust	-	-	-	4,000
The Shanly Foundation	-	-	-	2,000
The Barnabas Trust	-	-	-	1,200
The Mirianog Trust	-	-	-	1,000
Alma Jean Henry Trust	-	-	-	800
	<b>33,972</b>	<b>32,331</b>	<b>66,303</b>	<b>54,180</b>
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<i>Donated goods</i>				
Food	-	21,171	21,171	22,198
Clothing	-	2,400	2,400	3,084
Services	-	12,020	12,020	10,452
Other	450	3,384	3,834	1,994
	<b>450</b>	<b>38,975</b>	<b>39,425</b>	<b>37,727</b>

<b>3b</b>	<b>Income from charitable activities</b>	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
	<u>Welcome Project</u>				
	LB of Redbridge -				
	Housing	-	70,000	70,000	70,000
	LBR Floating Support	-	42,523	42,523	-
	LBR Health Navigator	-	39,969	39,969	39,969
	LBR - Rough Sleepers Intervention	-	13,705	13,705	12,500
	LBR Household Support	-	12,870	12,870	9,490
	LBR Food Bank	-	11,120	11,120	-
	Lloyds Bank Foundation	-	4,026	4,026	29,026
	The Edward Gostling Foundation		10,000	10,000	-
	The Fyrish Foundation	10,000	-	10,000	-
	The Tudor Trust	-	48,000	48,000	44,250
	Henry Smith Charity	-	-	-	8,925
	Hilden Charitable Fund	-	-	-	5,000
	LBR Covid Support Grant	-	-	-	2,243
	London Catalyst (Samaritan Fund)	-	-	-	1,600
	London City Airport Community Fund	-	-	-	1,000
		10,000	252,213	262,213	224,003
	<u>Young Inspirations</u>				
	Fees	56,609	1,000	57,609	49,872
	Other	-	-	-	-
		56,609	1,000	57,609	49,872
	<u>Pre-school</u>				
	Fees - LB of Redbridge	38,618	-	38,618	53,613
	Fees - LB of Redbridge SEN	-	11,441	11,441	16,754
	Fees - other	4,410	-	4,410	1,020
	Education & Skills Funding Agency	4,500	-	4,500	1,500
		47,528	11,441	58,969	72,886
	<u>Language Link</u>				
	Fees	249	-	249	244
	<u>Welcome Project: Closing balances of deferred income</u>				
	The Tudor Trust	-	(12,000)	(12,000)	(12,000)
	LBR Floating Support	-	(10,631)	(10,631)	-
	LBR Health Navigator	-	-	-	(33,308)
	Lloyds Bank Foundation	-	-	-	(4,026)
		-	(22,631)	(22,631)	(49,334)
		114,386	242,023	356,410	297,672



#### 4 Charitable activity

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
<b>a Direct Charitable Costs</b>				
Salaries and travel expenses	154,293	198,191	352,484	353,313
Rent and rates	14,092	9,977	24,069	22,441
Activities & trips	383	5,570	5,953	6,510
Repairs and maintenance	1,150	9,194	10,344	10,877
Catering	3,535	19,434	22,969	20,497
Subscription and professional fees	3,962	1,007	4,969	4,023
Light, heat & cleaning	3,705	7,344	11,049	4,808
Volunteer expenses	2	569	571	321
Telephone & internet	1,625	2,662	4,287	3,986
Printing, postage and stationery	586	460	1,046	974
Insurance	510	1,669	2,179	1,971
Recruitment, training & publicity	542	359	901	1,325
Materials, books & journals	669	-	669	1,654
Equipment	629	179	808	521
Other costs	1,343	1,823	3,166	4,144
Depreciation	4,315	-	4,315	4,315
Donated goods	-	38,318	38,318	32,615
	-	-	-	-
	191,340	296,757	488,098	474,296
<b>b Support &amp; Administration</b>	£	£	£	£
Independent Examination	2,520	-	2,520	2,160
<b>Combined charitable activity cost</b>	193,860	296,757	490,618	476,456
<b>c Donated goods</b>	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Food	-	20,086	20,086	18,943
Clothing	-	2,388	2,388	2,447
Services (Storage)	-	12,020	12,020	10,452
Other	-	3,825	3,825	773
	-	38,318	38,318	32,615
<b>d Fundraising costs</b>	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022

	£	£	£	£
Fundraising costs	10,108	-	10,108	9,408
	10,108	-	10,108	9,408

The return on investment for the costs of generating funds was £99,550 (2022: £91,900)

## 5 Staff & Trustees

	2023	2022
	£	£
Gross wages, salaries & benefits in kind	324,803	323,924
Employer's National Insurance costs	18,560	17,678
Pension costs	8,111	7,990
Total staff costs	351,474	349,591

The average number of employees: full-time equivalents

Welcome Project	5.77	6.03
Young Inspirations	2.89	3.05
Preschool	3.59	4.09
Management and administration	1.38	1.43
	13.63	14.60

The average monthly headcount of full and part time employees during the year was 20.50 (2022: 21.75)

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

Remuneration payable to key management (excluding trustees) amounted to £91,677 in the year (2022: £91,745). 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 £31,249 (2022: £30,274) 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 £240 (2022: £290), and the value of monetary donation by key management personnel was £1,920 (2022: £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:

- received £81,295 (2022: £63,500) and paid £81,295 (2022: £63,500)
- at the year end the charity owed £0 (2022: £0) to BARKA UK

## 7 Tangible Fixed Assets

	Fixture & Fittings	Plant & Machinery	Total
Cost	£	£	£
			2023

At 1 April 2022	12,886	41,367	54,253
Additions	-	-	-
Disposals	-	(945)	(945)
At 31 March 2023	12,886	40,422	53,308
Accumulated Depreciation			
At 1 April 2022	12,346	28,764	41,110
Charge for the year	270	4,045	4,315
Disposals	-	(945)	(945)
At 31 March 2023	12,616	31,864	44,480
Net book value			
At 31 March 2023	270	8,558	8,828
At 1 April 2022	540	12,603	13,143

<b>8</b>	<b>Stock</b>	2023	2022
		£	£
	At Cost		
	Donated goods		
	For distribution	6,478	5,822
		6,478	5,822
<b>9</b>	<b>Debtors and Prepayments</b>		
	Tax recoverable	520	485
	Other Debtors	1,672	41,372
	Prepayments	3,229	3,105
		5,421	44,962
<b>10</b>	<b>Cash at Bank and in Hand</b>	2023	2022
		£	£
	Bank operating accounts	81,671	95,329
	Petty cash	967	469
		82,638	95,798
<b>11</b>	<b>Creditors: liabilities falling due within one year</b>		
	Trade Creditors	761	107
	Taxation and social security	5,662	5,596
	Other Creditors - NEST Pension	1,146	1,228
	Accruals	12,602	10,651
	Deferred Income	22,631	49,334
		42,800	66,915

The balance on Deferred Income represents grants received from The London Borough of Redbridge and The Tudor Trust which relates to the financial year 2023-24. (See note 3b above)

<b><i>Movement in deferred income account</i></b>	2023	2022
	£	£
Balance at the start of the reporting period	49,334	32,451

Amounts added in current period	22,631	49,334
Amounts released to income from previous periods	(49,334)	(32,451)
Balance at the end of the reporting period	22,631	49,334

## 12 Funds

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
Unrestricted Funds	84,765	155,151	203,968	-	35,948
Total of Unrestricted Funds	84,765	155,151	203,968	-	35,948
Restricted Funds					
<u>Welcome Project</u>					
LB of Redbridge - Housing	-	70,000	70,000	-	-
LBR Floating Support	-	31,892	31,892	-	-
LBR Health Navigator	-	39,969	39,969	-	-
LBR - Rough Sleepers Intervention	-	13,705	13,705	-	-
LBR Household Support	-	12,870	12,870	-	-
LBR Food Bank	-	11,120	5,108	-	6,012
Lloyds Bank Foundation	-	4,026	4,026	-	-
The Edward Gostling Foundation	-	10,000	10,000	-	-
The Garfield Weston Foundation	-	30,000	20,976	-	9,024
The Tudor Trust	-	36,000	34,897	-	1,103
London City Airport Community Fund	1,000	-	1,000	-	-
London Catalyst - Samaritan Fund	1,223	-	1,223	-	-
Fowler Smith and Jones Trust	-	2,000	-	-	2,000
St Martin In The Field	-	331	331	-	-
Other Restricted Donations	-	-	-	-	-
Other Donated Goods and Services	5,822	38,975	38,318	-	6,478
	8,045	300,888	284,316	-	24,617
<u>Young Inspirations</u>					
The Eva Reckitt Fund	-	1,000	1,000	-	-
<u>Pre-School</u>					
Fees-LB Redbridge SEN	-	11,441	11,441	-	-
	8,045	313,330	296,757	-	24,617
Aggregate of funds	92,810	468,481	500,726	-	60,565

### Analysis of net assets by fund

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

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Fixed assets	8,828	-	8,828
Stock and debtors	3,578	8,322	11,900
Cash at bank and in hand	34,459	48,178	82,638
Current liabilities	(10,917)	(31,883)	(42,800)
	<u>35,948</u>	<u>24,617</u>	<u>60,565</u>

In the previous 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					
<u>Welcome Project</u>					
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
<u>Pre-School</u>					
Fees-LB Redbridge SEN	-	16,754	16,754	-	-
Total of Restricted Funds	62,069	241,894	286,829	(9,088)	8,045
Aggregate of funds	166,010	424,164	497,364	-	92,810

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

The purpose of the restricted funds received during 2022-23 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>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>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 facing Cost of living crisis</i>
<i>LBR - Food Bank Grant</i>	<i>Funded the Welcome Project towards emergency relief for clients facing Cost of living crisis</i>
<i>LBR Floating Support</i>	<i>Funded the Welcome Project towards the salary and the on-going costs of a support worker</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 Fowler Smith and Jones Trust:</i>	<i>Funded the Welcome Project towards motivational workshops &amp; healthcare for clients</i>
<i>London Catalyst</i>	<i>Funded the Welcome Project towards the clients hardship fund</i>
<i>St Martin In The Field</i>	<i>Funded the Welcome Project towards emergency payments for clients experiencing hardship.</i>
<i>Nando's Restaurant, Greggs, Tesco, Lidl, Members of Public</i>	<i>Funded the Welcome Project towards emergency relief for clients</i>
<i>Big Yellow Self Storage</i>	<i>Donated substantial amount of cooked food towards Welcome Project's clients</i>
<i>Pre-school: Day Nursery for 2 to 4 year old children.</i>	<i>Provided Welcome Project with storage space.</i>
<i>LB Redbridge - SEN</i>	<i>Funded support worker cost for SEN children.</i>

### **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:

	2023	2022
Payments falling due:	£	£
Within one year	10,200	8,800
Between one and five years	30,600	40,800
After five years	-	-
	<u>40,800</u>	<u>49,600</u>

During the year the charity was charged £10,200 (2022: £8,920) for its rent agreement.

### **13 Members**

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

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

None

**HEALTHY LIVING PROJECTS LIMITED**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds		Restricted Funds		Total Funds	Total Funds
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>							
Donations and legacies	3a	33,972	36,437	32,331	17,743	66,303	54,180
Donated goods	3a	450	-	38,975	37,727	39,425	37,727
Investments		892	26	-	-	892	26
<i>Charitable activities</i>	3b	114,386	111,248	242,023	186,423	356,410	297,672
<i>HMRC JRS Grant</i>		-	12,861	-	-	-	12,861
<i>Other income and endowments</i>		5,451	10,198	-	-	5,451	10,198
Total income and endowments		155,151	170,771	313,330	241,894	468,481	412,664
<b>EXPENDITURE ON</b>							
Charitable activities	4a-b	193,860	189,627	296,757	286,829	490,618	476,456
Raising funds	4d	10,108	9,408	-	-	10,108	9,408
Total expenditure		203,968	199,035	296,757	286,829	500,726	485,864
<b>Net income/(expenditure)</b>		( 48,817)	( 28,265)	16,572	(44,935)	(32,245)	(73,200)
Transfers between funds		-	9,088	-	( 9,088)	-	-
		( 48,817)	( 19,177)	16,572	(54,023)	(32,245)	(73,200)
<b>Net movement in funds</b>		( 48,817)	( 19,177)	16,572	(54,023)	(32,245)	(73,200)
<b>Reconciliation of funds:</b>							
Total funds brought forward		84,765	103,941	8,045	62,069	92,810	166,010
<b>Total funds carried forward</b>		35,948	84,765	24,617	8,045	60,565	92,810



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