

Charity registration number 1090543

Company registration number 04190566 (England and Wales)

KEIGHLEY HEALTHY LIVING NETWORK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

KEIGHLEY HEALTHY LIVING NETWORK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P M Essler J Drury (Resigned 8/11/24) J Hahn S S F Orr J Hartley F E Setter S Bartlett S Davison (Appointed 18/3/24)
Chair	P M Essler
Vice Chair	S Bartlett
Treasurer	S Davison
Secretary	M Hey
Charity number	1090543
Company number	04190566
Registered office	13 Scott Street Keighley West Yorkshire BD21 2JH
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW
Bankers	Virgin Money The Team at Virgin Money 1 Westgate Shipley BD18 3SD CCLA Investment Management Ltd 80 Cheapside London EC2V 5DZ

KEIGHLEY HEALTHY LIVING NETWORK

CONTENTS

	Page
Statement from Chair of the Board	1
Trustees' report	2 - 10
Statement of trustees' responsibilities	11
Independent auditor's report	12 - 15
Statement of financial activities	16 - 17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 39

KEIGHLEY HEALTHY LIVING NETWORK

STATEMENT FROM CHAIR OF THE BOARD FOR THE YEAR ENDED 31 MARCH 2024

Like many other voluntary sector organisations, Keighley Healthy Living has had an exciting but challenging year.

Working closely with the local community, the range of activities offered has been expanded to provide extra support to people who want to improve or maintain their health and wellbeing. Many of our sessions are oversubscribed demonstrating the need for such provision and clients often describe how participation in, for example a yoga session, not only provides them with a form of exercise but also encourages them to try other activities whilst linking them into a wider community. This in turn has a positive effect on their mental and physical health.

We are very much aware of the fact that we don't work in isolation so in the past year have worked with an increasing number of partners both in Keighley and across the wider Bradford and Craven District. This enables us to share expertise and knowledge in the hope that we can address the needs of a wider range of people. In addition, by working more closely with the health community in particular a new model of support has been developed using the wide range of skill and expertise within voluntary sector to address clinical issues in a more inclusive way.

None of this happens without resources – both human and financial. We are very fortunate to have a wonderful team of staff and volunteers who are not only very skilled but also passionate about the organisation. Their dedication to KHL makes it what it is and it is pleasing to see that during the year have we been able to recruit high calibre individuals to new posts with many applicants citing the fact that they were attracted by the recognition that this is a value driven organisation with very strong community links. Special recognition must go to our CEO Melanie Hey who not only provides strong leadership but also managed to combine strategic vision with an eye for detail .

As these accounts report 2023-24 was a relatively stable financial year for the organisation; demonstrating the successful diversification of our funding base in parallel with the development of new models of provision. However we operate in an environment where there are huge financial pressures and are very aware of the fact that not only is much of our funding time limited but also increasingly difficult to access for the future particularly for core services. The situation is closely monitored by staff and trustees and we are confident that plans are in place to address any financial challenges in the coming months accepting that it might be necessary to modify programmes in some instances.

I feel incredibly privileged to chair the board of Keighley Healthy Living but could not do this without the support of other trustees. We are fortunate to have a group of committed individuals with skills and experience in commissioning and safeguarding through to HR, finance and business development. Whilst they are willing to use their expertise to address any specific issues within the organisation the culture is such that their robust constructive challenge provides assurance that the organisation is not only fit for purpose bus also for the future. Thank you!

Pamela Essler

.....
Pam Essler

Chair

Date: 17/12/2024
.....

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our core purpose is to build strong, thriving and well connected communities. We put the community at the heart of what we do; enabling local people to have a voice and the ability to influence the decisions we make to positively impact their health and wellbeing.

Who do we support?

We work with the local community and surrounding areas with a focus on supporting people who are:

- Experiencing isolation
- Experiencing poverty
- Living with preventative health and wellbeing concerns
- Living with long-term health conditions
- Young parents and families
- Living in pain
- Experiencing mental health challenges

Our Aims

- Work in collaboration to address health inequalities
- Reduce social isolation and loneliness
- Facilitate a strong integrated community
- Advocate for and support an integrated health system
- Improve physical and mental health and wellbeing

Our Values

We act with integrity and live out our values. Together, we:

Put people first - People and the community make up the heart of KHL. We are open and accessible to all.
Are understanding - We care about those around us and can empathise.
Are flexible - We adapt to those around us to make an impact on people's lives.
Work with others - We collaborate to create networks and broaden opportunities for all.
Think creatively - We innovate and think progress with originality.

Public benefit

In setting our objectives and planning our activities all trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health, wellbeing and citizenship.

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Our Services

We deliver a wide range of services including:

An extensive timetable of social and physical activities, support groups and informative sessions, broken down into the following:

- Social Groups - providing opportunities to learn skills, build social connections and develop confidence
- Lifestyle Change - tackling the essentials of healthy living to more complex health conditions through group classes and one to one health checks and intervention
- Maternity, Young Parents and Families - supporting the wellbeing of parents and children throughout their parenting journey

Delivery of innovative projects linked to specific health conditions or concerns:

- Mental Health Connect - providing community based mental health support, and ensuring help is more accessible in our area
- Rethinking Pain - supporting people with long-term pain through health and wellbeing coaching and informative sessions
- Blood Pressure Connect - providing non-medical community-based support to those with diagnosed hypertension

Our timetable delivers approximately 40 weekly groups based on exercise, social interaction, peer support and skills development, delivered in-person and online. Our in-person groups are run at 10+ centres across Keighley district and beyond throughout the week at various times, including after working hours to ensure our services are accessible to all communities and individuals in need of support.

Achievements and performance

To achieve our aims, we offer a wide range of activities based in our centre and various outreach settings. We work with a wide range of partners, including community PCNs, members of the local council, healthcare professionals and other community organisations to co-design, advise, lead and deliver multiple projects to Keighley and surrounding area.

Last reporting year, we worked directly with 5,420 people:

- We have delivered 5,000+ hours of social and physical activities
- 53% of service users accessed more than one project/service
- 96% of people have made a positive lifestyle change as a result of attending
- 89% of people have increased confidence since attending KHL
- We delivered 283.5 hours of volunteer training
- 1,074 new people were introduced to KHL and engaged with a project

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

HEADLINE ACHIEVEMENTS

KHL has grown significantly during this year and we have built on our strengths to provide excellent services, strong partnerships and demonstrated our impact. We recognise, however, that many people are still facing challenges with their mental and physical health and this can be exacerbated by health inequalities and barriers people are frequently facing.

Working in collaboration with the community and partners, we will continue to develop and offer our services to our local community to enable them to improve their health and wellbeing. Alongside delivering our grass roots services this year, we have committed to work collaboratively to transform projects to ensure there is an effective pathway between clinical care and community health to help create an integrated health and care system. This will be a key focus going forward with the aim of achieving a long-term sustained change to support healthier communities.

Our key achievements this year include:

(1) Strengthening our partnerships and developing collaborative work with our local community partnerships (Keighley, Worth Valley and Wharfedale), our local Primary Care Network and a wide range of community organisations across Keighley, Ilkley and Bradford.

We have been working in partnership to deliver more services in outreach settings surrounding Keighley. By doing this, we are able to ensure our reach is diverse and accessible to those facing health inequalities. Our range of programmes provides broad support options that address the whole person, not just their clinical diagnosis.

(2) Collaboration with Leeds Beckett University to support the development of a Theory of Change for our Rethinking Pain service, leading to a published article in Frontiers and plans for further research next year.

The Frontiers paper highlights the positives and benefits of incorporating the voluntary and community sector in partnership with the clinical sector to create a 'whole person' approach, in this case, to create greater personalised care for adults living with long-term pain.

To view the Frontiers paper, see <https://rethinkingpain.org/scientific-papers/>

(3) We have undertaken an extensive refurbishment of our building and improved our facilities, access and inclusivity.

Throughout this reporting year, one of the biggest projects was the renovation of the KHL building and garden. Work started in May 2023, and was completed in September 2023. This renovation included moving walls to open a new 'Welcome space' and merging two smaller rooms in to one large space than can be better utilised by the community. We also renovated the disabled toilet to be more accessible, and the KHL garden is now fully wheelchair friendly.

As we were still operating to full capacity throughout this time, this meant that a lot of our groups and activities had to be relocated. Through our close partnership working with organisations across Keighley, we managed to find suitable alternatives that didn't negatively affect the running of our projects. It was nice to see participants venturing further afield and experiencing different settings.

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

(4) We were delighted to receive the Locality award for Transforming Lives.

In November 2023, KHL received Locality's award for Transforming Lives, in recognition of our work in improving the health and wellbeing in our community. The award springboards community organisations who have had a significant impact on changing people's lives to a national level of awareness.

ACHIEVEMENTS AND PERFORMANCE

Some examples of how we have worked to achieve our aims this financial year:

Work in collaboration to address health inequalities

- Focused on increasing awareness and offering community-based support for specific physical and mental health conditions including hypertension, cancer, diabetes, etc.
- Strengthened and developed partnerships with other organisations to deliver activities across different communities, breaking down barriers by bringing health into a location where people feel more comfortable.
- Widened our reach to work with over 20 different community organisations.

Reduce social isolation and loneliness

- Delivered over 40 groups a week that give people the opportunity to connect, resulting in 89% of visitors feeling their social connections have increased.
- Introduced the Welcome Space as part of our building renovation, which provides our visitors with a place to connect socially with others.
- Developed a number of peer support groups and built new opportunities for communities to connect.
- Focused on 'special interest' courses such as 'Give It a Go' which allows groups of diverse attendees to connect socially and try new activities every week, and introducing British Sign Language courses.

Facilitate a strong integrated community

- Invested in our volunteer programme, offering trips and 283.5 hours of training to our 27 volunteers.
- Built stronger collaboration with other organisations in the community, to enable successful signposting and more support for service users.
- As a result of our programmes and services this year, 80% of visitors feel more connected to their community.

Advocate for and support an integrated health system

- Continued to develop our relationship with local primary care networks across the Keighley district, in addition to being a community anchor for the Keighley and Worth Valley Community Partnership, which aims to create initiatives for better health in Keighley and surrounding areas.
- Began working with Leeds Beckett University in connection with our Rethinking Pain project, developing a theory of change for this service. This led to a published Frontiers paper, showcasing the benefits of incorporating the VCS with the clinical sector to create a 'whole person' approach.
- Our Blood Pressure Connect programme partnered with local primary care networks working on lifestyle change initiatives with patients with known high blood pressure and helped in identifying undiagnosed high blood pressure.

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Improve physical and mental health and wellbeing

- Our service users have accessed over 5,000 hours of social and physical activity through our arranged sessions and groups.
- Our Mental Health Connect and Rethinking Pain projects have provided over 3,500 1:1 sessions and peer support
- Delivering a range of education sessions including WRAP, Understanding Pain and lifestyle education.
- As a result of attending KHL sessions, 72% of visitors stated an improvement in their mental health.
- Expanded our offering for mental health support and support for pre-natal and post-natal mums through the Mental Health Connect and Maternity Circles projects.
- Launched a redesigned 'My Healthy Weight Journey' programme, which included group cookery lessons and 1:1 health coaching to promote healthy lifestyle choices.

Fundraising practices

Keighley Healthy Living Network raises funds through grant applications to charitable trusts and securing commissions for work from statutory agencies including the local authority. Our main funders are The National Lottery Communities Fund & Awards for All, Bradford Metropolitan District Council, Keighley Towns Fund, Bradford District Care Trust and the NHS West Yorkshire Integrated Care Board (ICB).

Other funders are shown in the annual accounts including, Leeds Community Foundation, Garfield Weston, Project 6, HALE, Keighley & Worth Valley Community Partnership, Wharfedale & Silsden Community Partnership, Give Bradford, the Co-op Local Community Fund, KAWACC, The Brelm's Trust and Bradford VCS Alliance.

We are registered with the Fundraising Regulator and adhere to the code of fundraising practice.

Financial review

The net income for the year was £299,813, including net income of £142,440 on unrestricted funds and net income of £157,373 on restricted funds after transfers.

KHL has experienced another year of growth with an increase in both Income and project delivery.

The Charity has also continued to see an increase in the investment into its building (acquired 2021) through funding from Towns Fund (City of Bradford Metropolitan Council) - and this has had a significant impact on the level of unrestricted funds shown in accounts.

The Trustees are pleased therefore to report that KHL is in a robust financial position this year and look forward to continuing its success and develop innovative services to support and develop a local healthy community.

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

In conjunction with our Financial Procedures Policy the Reserves Policy forms part of our commitment to ensure the management and allocation of funds is carried out responsibly to enable Keighley Healthy Living Network to continue to provide its core services and to secure the viability of the organisation beyond the immediate future.

The need to provide for medium to long term will ensure that we can absorb setbacks and take advantage of change and opportunity.

It is the view that we should have sufficient funds to enable Keighley Healthy Living Network to exist for a period of time (not less than three months and no more than six months), to enable the development of alternative funding streams.

The charity's free reserves, excluding designated funds, restricted funds and fixed assets were £160,115. This represents approximately 1.8 months cover based on expenditure for the year of £1,075,809.

This is calculated as below:

	31.3.24
	£
Total funds at 31/3/24	1,073,843
Less : Designated funds	(90,471)
Less : Restricted funds	(568,834)
Less : Fixed Assets	(254,423)

	160,115

With the Charity going through an unprecedented growth in turnover and service provision over the last two financial years, it has not been possible to significantly increase the Reserve Funds in such a short period to achieve the 3 to 6 months standing reserves as per Reserves Policy.

Trustees have set a target to hold optimum levels of reserves within 3 to 5 years. Reserve value at year end was at a level to meet all statutory, legal and Employee costs.

Major risks

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The major risk to which Keighley Healthy Living Network is exposed is non-renewal of grants and loss of income streams. Keighley Healthy Living Network has taken action and developed a funding plan and diversified our funding streams. We have a risk register in place and also include current risks at each board meeting.

Insurance and other risks

Keighley Healthy Living Network carries buildings, public liability, employer's liability and contents insurance through Towergate Insurance.

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Growing concern

As stated earlier, the major risk to which Keighley Healthy Living Network is exposed is the non-renewal of existing funding and loss of income. Keighley Healthy Living Network is actively seeking to secure alternative future funding and ensuring the organisation is ready to be able to apply for tenders/contracts relevant to our work.

We have also diversified our funding streams and are applying for new grants. However, as the charity has considerable financial resources, the trustees/directors believe that the charity is well placed to manage its financial risks successfully despite the current uncertain economic outlook. The trustees/directors have a reasonable expectation that the charity will adapt to the current environment and respond to the needs of the community and look at measures to ensure ongoing sustainability of the organisation. Over the last two years we have also increased the number of members on our Board, bringing in expertise in HR, health and safety and links with local healthcare.

Plans for the future

Keighley Healthy Living Network plans to build on our progress and growth to develop and sustain our projects. We aim to continue to strengthen our partnerships and commit to meaningful co-design and working together with our community. We are planning to update our strategic plan and we will have a key focus on developing our impact and continuing to advocate and innovate for system change to create an integrated health care system

Our key objectives for the future are:

1. Building a resilient organisation
2. Securing funding for our core delivery
3. Continuing to meet the needs of the community

Project Specific Plans

One of our plans for the future will be to embed the learning from our Rethinking Pain Project and we will be redesigning our Blood Pressure Connect project using this model. We would like to combine our social groups and lifestyle change projects to create a Healthier Communities project, which really supports people to move through the stages of change and make long-term sustained lifestyle changes. We will also look to increase our activities with maternal health and increase Maternity Circles and work supporting families during pregnancy and birth.

Environmental Change

We will continue to refurbish our building and create an excellent health and wellbeing centre in the heart of Keighley with a focus on improving energy efficiency and reducing impact on the environment. We will respond to the demands of the current climate and adapt to meet the challenges ahead.

Policy, Staff & Infrastructure

We have been strengthening our infrastructure and updating policies and procedures. We would like to carry out an organisational review and look at how growth has impacted on our organisation's structure and what changes may be needed. We plan to continue to strengthen and improve internal systems, including financial management systems, in addition to further developing and embracing equality, inclusion and diversity in all we do.

We will continue to invest in our team by providing a range of training and development opportunities, staff wellbeing initiatives and creating a learning culture.

The learning gained from this past year has enabled KHL to develop and expand to reach a wider audience in Keighley and surrounding areas. Through this period of growth, we have been able to reflect, adapt and manage change innovatively, and create a strong plan for our organisation for future years.

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee and was formed on 30 March 2001. It is governed by a Memorandum and Articles of Association as amended by special resolution dated 14 January 2002.

The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P M Essler
J Drury (Resigned 8/11/24)
J Hahn
S S F Orr
J Hartley
F E Setter
S Bartlett
S Davison (Appointed 18/3/24)

Recruitment and appointment of trustees

The trustees of the charity are also the directors for the purpose of company law and are appointed by the members at the AGM. We have made changes to our Trustee recruitment methods including the use of Reach Volunteering. We have recruited a new Treasurer during the course of this year. We have a strong effective board with a good skill mix and range of experience.

Organisational structure

The CEO reports on the work of the organisation to the Board of Trustees at least quarterly. The CEO and the Finance Manager also report on the state of the finances of Keighley Healthy Living Network. Any trustee can ask for further information from staff members. Day to day management of funds, staff buildings, work programmes and development of new initiatives is delegated to the appropriate Manager/s.

Staff and volunteers

Keighley Healthy Living Network has seen a significant growth in staff numbers, with 28 employed staff recorded at the end of March 2024, who are responsible for delivering projects within the centre and in out-reach settings. We have an excellent staff team who are highly committed to the charity.

Keighley Healthy Living Network is also supported by a range of volunteers who support our projects such as our social groups, activities and reception. In addition, we contract freelance staff to deliver several of our specialised projects such as exercise classes, art groups, menopause support and bereavement support.

Relationship with wider network

Keighley Healthy Living Network supports the work of the Keighley and Wharfe Valley Community Partnerships, Community Action Bradford and District and Locality.

These memberships have no impact on the day-to-day operations of Keighley Healthy Living Network.

Relationships with other organisations

Keighley Healthy Living Network has no subsidiaries. Keighley Healthy Living Network works in partnership with a range of other voluntary, community and statutory agencies to deliver its key work programmes.

KEIGHLEY HEALTHY LIVING NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

Pamela Essler

.....

P M Essler

Trustee

Date: 17/12/2024.....

KEIGHLEY HEALTHY LIVING NETWORK

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Keighley Healthy Living Network for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

KEIGHLEY HEALTHY LIVING NETWORK

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KEIGHLEY HEALTHY LIVING NETWORK

Opinion

We have audited the financial statements of Keighley Healthy Living Network (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

KEIGHLEY HEALTHY LIVING NETWORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KEIGHLEY HEALTHY LIVING NETWORK

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

KEIGHLEY HEALTHY LIVING NETWORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KEIGHLEY HEALTHY LIVING NETWORK

Other matters

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

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

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

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

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

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

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

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

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

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

KEIGHLEY HEALTHY LIVING NETWORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KEIGHLEY HEALTHY LIVING NETWORK

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Limited

Chartered Accountants
Statutory Auditor

*BK Plus Audit
Limited*

17 December 2024

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KEIGHLEY HEALTHY LIVING NETWORK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	3	5,462	-	100	5,562	4,858	-	2,897	7,755
Charitable activities	4	77,108	74,253	1,169,618	1,320,977	82,220	476,086	320,351	878,657
Investments	5	27,922	-	-	27,922	10,126	-	-	10,126
Other income	6	21,160	-	-	21,160	30,085	-	-	30,085
Total income		131,650	74,253	1,169,718	1,375,621	127,289	476,086	323,248	926,623
Expenditure on:									
Charitable activities	7	117,730	94,485	863,594	1,075,809	79,798	253,381	298,940	632,119
Total expenditure		117,730	94,485	863,594	1,075,809	79,798	253,381	298,940	632,119
Net income/(expenditure)		13,920	(20,232)	306,124	299,812	47,491	222,705	24,308	294,504
Transfers between funds		100,277	(239,075)	138,798	-	75,544	30,736	(106,280)	-
Net movement in funds	10	114,197	(259,307)	444,922	299,812	123,035	253,441	(81,972)	294,504
Reconciliation of funds:									
Fund balances at 1 April 2023		300,341	349,778	123,912	774,031	177,306	96,337	205,884	479,527
Fund balances at 31 March 2024		414,538	90,471	568,834	1,073,843	300,341	349,778	123,912	774,031

KEIGHLEY HEALTHY LIVING NETWORK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KEIGHLEY HEALTHY LIVING NETWORK

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		254,423		170,854
Current assets					
Debtors	15	183,032		44,641	
Cash at bank and in hand		681,181		636,232	
		864,213		680,873	
Creditors: amounts falling due within one year	16	(44,793)		(77,696)	
Net current assets			819,420		603,177
Total assets less current liabilities			1,073,843		774,031
Net assets excluding pension liability			1,073,843		774,031
The funds of the charity					
Restricted income funds	19		568,834		123,912
Unrestricted funds - general			414,538		300,341
Unrestricted funds - designated	20		90,471		349,778
			1,073,843		774,031

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17/12/2024

Pamela Essler

P M Essler
Trustee

Company registration number 04190566 (England and Wales)

KEIGHLEY HEALTHY LIVING NETWORK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	25		108,469		398,927
Investing activities					
Purchase of tangible fixed assets		(91,442)		-	
Investment income received		27,922		10,126	
Net cash (used in)/generated from investing activities			(63,520)		10,126
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			44,949		409,053
Cash and cash equivalents at beginning of year			636,232		227,179
Cash and cash equivalents at end of year			681,181		636,232

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Keighley Healthy Living Network is a private company limited by guarantee incorporated in England and Wales. The registered office is 13 Scott Street, Keighley, West Yorkshire, BD21 2JH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 50 years
Plant and equipment	25% on reducing balance
Fixtures and fittings	25% on reducing balance
Computers	Straight line over 3 years
Office Furniture	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	5,462	100	5,562	4,858	2,897	7,755

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities income	77,106	74,253	1,169,618	1,320,977	82,220	476,086	320,351	878,657

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>27,922</u>	<u>10,126</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	20,989	28,847
Miscellaneous income	171	1,238
	<u>21,160</u>	<u>30,085</u>

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	570,103	364,376
Depreciation and impairment	7,873	6,025
Rent and premises	46,164	27,609
Repairs and maintenance	31,181	56,234
Office costs	3,983	8,183
Advertising and marketing	9,195	2,573
Training	3,761	3,091
Motor and travel	23	-
Activity and resources	20,742	10,910
Tutors	102,647	90,465
Subcontractors	228,823	40,020
Staff and volunteer costs	4,895	6,427
Subscriptions	333	1,057
Legal and professional	17,295	7,165
Bad debts	-	835
Bank charges and interest	52	-
Sundries	9,649	5,752
	<u>1,056,719</u>	<u>630,722</u>
Grant funding of activities (see note 8)	11,290	1,397
Share of support and governance costs (see note 9)		
Governance	7,800	-
	<u>1,075,809</u>	<u>632,119</u>
Analysis by fund		
Unrestricted funds - general	117,730	79,798
Unrestricted funds - designated	94,485	253,381
Restricted funds	863,594	298,940
	<u>1,075,809</u>	<u>632,119</u>

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions (3 grants):		
Bracken Bank & District Community Association	-	500
Highfield Community Association	4,990	-
People First Keighley and Craven	-	797
The Shed Oakworth	-	100
Haworth Central Park Bowling	1,300	-
Nebula Girls Group	5,000	-
	<u>11,290</u>	<u>1,397</u>

9 Support costs allocated to activities

	Charitable activities 2024 £	Total 2023 £
Governance	<u>7,800</u>	<u>-</u>
	2024	2023
	£	£
Governance costs comprise:		
Audit fees	<u>7,800</u>	<u>-</u>
	<u>7,800</u>	<u>-</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,800	-
Depreciation of owned tangible fixed assets	<u>7,873</u>	<u>6,025</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year the charity purchased trustees indemnity insurance at a cost of £447.

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable staff	25	20

Employment costs

	2024 £	2023 £
Wages and salaries	519,894	335,267
Social security costs	36,438	20,803
Other pension costs	13,771	8,306
	570,103	364,376

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	50,784	45,183

The management of the charity have been identified as:

Melanie Hey	-	Chief Executive Officer (Key management)
Kerry Page	-	Programme Manager (Rethinking Pain)
Bridget La Fauci	-	Programme Manager(Social Groups)
Candy Squire-Watt	-	Project Development Manager (Mental Health)
Helen Maguire	-	Project Manager (Lifestyle Change)
Dan Brannan	-	Facilities and IT Manager
Flora Jennings	-	Young Parents & Families Health & Wellbeing Project Coordinator

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Office Furniture £	Total £
Cost					
At 1 April 2023	177,010	598	14,473	10,665	202,746
Additions	90,569	-	873	-	91,442
At 31 March 2024	267,579	598	15,346	10,665	294,188
Depreciation and impairment					
At 1 April 2023	10,620	598	10,009	10,665	31,892
Depreciation charged in the year	5,351	-	2,522	-	7,873
At 31 March 2024	15,971	598	12,531	10,665	39,765
Carrying amount					
At 31 March 2024	251,608	-	2,815	-	254,423
At 31 March 2023	166,390	-	4,464	-	170,854

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	181,482	40,878
Prepayments and accrued income	1,550	3,763
	183,032	44,641

16 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	17	-	24,748
Other creditors		31,084	47,046
Accruals and deferred income		13,709	5,902
		44,793	77,696

17 Deferred income

	2024 £	2023 £
Other deferred income	-	24,748

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	24,748
Movements in the year:		
Deferred income at 1 April 2023	24,748	-
Released from previous periods	(24,748)	-
Resources deferred in the year	-	24,748
Deferred income at 31 March 2024	-	24,748

18 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	13,771	8,306

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Keighley & Worth Valley Community Partnership (Hosting)	-	30,212	(24,465)	-	-	5,747
Keighley & Worth Valley Community Partnership ABCD Grants #1 (Hosting)	-	25,010	(6,491)	(6,500)	-	12,019
Keighley & Worth Valley Community Partnership ABCD Grants #2 (Hosting)	-	20,000	(9,500)	-	-	10,500
Bradford MDC LCS Grants	1,405	21,154	(22,501)	-	-	58
The National Lottery Community Fund: CONNECT Keighley	-	71,178	(73,521)	-	-	(2,343)
Co-op Local Community Fund	-	2,041	-	-	-	2,041
Cost of Living UKSPF	-	4,500	(4,447)	(53)	-	-
Garfield Weston	-	20,000	-	-	-	20,000
Healthy Holidays	1,050	625	(1,545)	-	-	130
K-CAN (Kawacc)	-	6,460	-	-	-	6,460
Keighley Towns Fund	1,982	104,659	(8,538)	(90,570)	-	7,533
KHL Building Fund	-	3,250	(2,504)	-	-	746
KHL Health Checks	-	-	14,000	-	-	14,000
Keighley & Worth Valley Community Partnership, KHL Young Parents Group	-	-	5,000	-	-	5,000
LCF Local Care Direct, Digital Hubs	2,484	7,415	(9,899)	-	-	-
LCF AWC Community Health Grants	15,295	14,500	(19,156)	-	-	10,639
NHS Charities Together	13,483	-	(13,483)	-	-	-
Maternity Circles CORE20PLUS5	-	29,190	(12,197)	-	-	16,993
Bradford District Care Trust Mental Health Transformation	88,589	200,000	(143,796)	-	-	144,793
The National Lottery Community Fund	414	-	(409)	(5)	-	-
The National Lottery Community Fund Awards for All, Thriving Communities	-	9,833	(9,833)	-	-	-

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19	Restricted funds	(Continued)				
	Project 6, Pathways	(3,616)	15,000	(9,009)	-	2,375
	Rethinking Pain	-	557,091	(526,650)	236,108	266,549
	Rethinking Pain - Exercise Class	-	-	21,000	-	21,000
	The Belms Trust	(10)	7,500	(4,992)	-	2,498
	Thornbury Centre	182	-	-	(182)	-
	Thriving Community - Awards for All	-	20,000	-	-	20,000
	Versus Arthritis	1,586	-	(346)	-	1,240
	Young Parents' Emergency Fund	1,068	100	(312)	-	856
		<u>123,912</u>	<u>1,169,718</u>	<u>(663,594)</u>	<u>(138,798)</u>	<u>568,834</u>

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
CBMDC - Covid 19 Emergency	2,491	-	-	(2,491)	-	-
CBMDC - Digital Hubs	12,480	-	-	(12,480)	-	-
CBMDC - Kickstart 2021	2,009	6,163	5,053	(3,119)	-	-
Bradford MDC LCS Grants	1,636	31,207	31,438	-	-	1,405
Co-op - Tackling Food Poverty	116	-	-	(116)	-	-
Give Bradford	10,000	-	9,943	(57)	-	-
Greggs Foundation	1,680	-	-	(1,680)	-	-
Healthy Holidays	(745)	-	1,269	3,054	-	1,050
Keith Thompson Centre (Hosting)	-	435	435	-	-	-
Keighley Town Fund	-	4,260	2,268	-	-	1,982
KHL Building Fund	4,038	4,552	30,567	21,977	-	-
LCF Local Care Direct, Digital Hubs	9,886	2,472	9,874	-	-	2,484
LCF Healthy Hearts	6,073	-	-	(6,073)	-	-
LCF AWC Community Health Grants	7,887	15,000	7,592	-	-	15,295
NHS Charities Together	10,073	50,000	46,590	-	-	13,483
Lloyds Bank Foundation	500	32,647	34,482	1,335	-	-
Mencap	1,260	-	1,260	-	-	-
Bradford District Care Trust Mental Health Transformation	-	100,000	11,411	-	-	88,589
Modality Partnerships	26,160	-	408	(25,752)	-	-
Morrisons Foundation	8,066	-	-	(8,066)	-	-
The National Lottery Community Fund	1,273	54,151	55,604	594	-	414
NHS Bradford District & Craven CCG	61,861	-	-	(61,861)	-	-
Players of People's Postcode Lottery	9,776	-	9,775	(1)	-	-
Play Bradford	1,892	-	-	(1,892)	-	-
Power to Change	4,049	-	4,049	-	-	-
Project 6, Pathways	4,044	15,000	22,660	-	-	(3,616)
Sangat Community Centre	3,640	-	-	(3,640)	-	-

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19	Restricted funds	(Continued)				
	Sovereign Healthcare	2,165	-	(2,165)	-	-
	The Breims Trust	2,482	2,500	4,992	-	(10)
	The Leap	57	-	-	(57)	-
	Thornbury Centre	182	-	-	-	182
	Versus Arthritis	3,820	4,871	7,105	-	1,586
	Wakefield CCG / Modality	5,965	-	-	(5,965)	-
	Young Parents' Emergency Fund	1,068	-	-	-	1,068
		<u>205,884</u>	<u>323,248</u>	<u>298,940</u>	<u>(106,280)</u>	<u>123,912</u>

The charity funding for Rethinking Pain has been reallocated during the year, from unrestricted designated funds to restricted funds. This is to reflect the change in nature of the funding from a developmental pilot, to a structured provision of services. The unrestricted designated fund balance carried forward at 31/3/23 of £236,108, has therefore been transferred into restricted funds, as per the above.

A description of each restricted fund is shown below:

CBMDC - Living Well - Towards older peoples activities including Living Well, Connecting Communities and Skill Share projects.
 Healthy Holidays - Funding from HAFP and Leeds Community Foundation for Healthy Holidays.
 Keighley Town Fund - Capital funding for refurbishment of part of the building
 KHL Building Fund - Funding from CBMDC and Power to Change along with other individual donations towards to refurbishment of Scott Street.
 LCF Digital Hubs - Connect Digital Health and Wellbeing Programme (Digital Hubs).
 LCF Keighley Com. Health - Lifestyle Change Programme.
 Leeds Hospital Charity - Tackling health inequalities exacerbated by Covid 19. Working with Project 6, Carers Resource and Roshni Ghar.
 Mental Health Transformation - A partnership project providing community mental health support as part of the wider mental health transformation programme
 National Lottery Community Fund - CONNECT Keighley - project to reduce loneliness and increase community connection.
 Project 6 - Keighley Pathways.
 The Breims Trust - Salary Contribution for core/support staff.
 Thornbury Centre - Integrated Communities Programme/Community Engagement Project.
 Versus Arthritis - Sport England grant for MSK exercise delivery and peer support.
 Young Parents Emergency Fund - Donation to make funds available to young parents in need of assistance.

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Airedale Community Partnership MSK Project	20,319	-	-	(20,319)	-
Bradford MDC ARF Digital Hubs	(1,545)	-	(1,545)	3,090	-
Art 4 All Project 2020	6,479	6,438	(4,095)	(8,822)	-
Healthy Hearts (Act as One)	3,314	9,385	(12,675)	-	24
Hypertension Blood Pressure Project	-	-	(5,495)	20,319	14,824
Lifestyle Change Project 2023 & 2024	16,009	1,385	(858)	-	16,536
Morrisons Cook and Eat	3,109	-	(2,288)	-	821
MSK Project	5,965	-	(8,730)	2,765	-
Power to Change - Resilience Funding	4,355	-	(4,355)	-	-
Rethinking Pain	236,108	-	-	(236,108)	-
System Connector Wellbeing Hubs	10,597	10,000	(10,209)	-	10,388
Takeaway Tender	-	36,807	(12,214)	-	24,593
Warm Spaces	1,000	2,738	(95)	-	3,643
Wharfe Valley Pathways	7,223	7,500	(7,390)	-	7,333
Young Parent Project 2023-2025	36,845	-	(24,536)	-	12,309
	<u>349,778</u>	<u>74,253</u>	<u>(94,485)</u>	<u>(239,075)</u>	<u>90,471</u>

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds - designated

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Airedale Community Partnership MSK Project	61,861	-	(41,542)	-	20,319
Bradford MDC ARF Digital Hubs	12,480	-	(14,025)	-	(1,545)
Art 4 All Project 2020	-	6,487	(8)	-	6,479
Hainworth Wood CC	-	24	(5,106)	5,082	-
Healthy Hearts (Act as One)	6,073	5,433	(8,192)	-	3,314
Lifestyle Change Project 2023 & 2024	-	315	(57)	15,751	16,009
Morrisons Cook and Eat	8,066	-	(4,957)	-	3,109
MSK Project	5,965	-	-	-	5,965
Outdoor Play Facilitator	1,892	-	-	(1,892)	-
Power to Change - Resilience Funding	-	10,000	(5,645)	-	4,355
Rethinking Pain	-	390,277	(154,169)	-	236,108
System Connector Wellbeing Hubs	-	30,000	(19,403)	-	10,597
Warm Spaces	-	1,000	-	-	1,000
Wharfe Valley Pathways	-	7,500	(277)	-	7,223
Young Parent Project 2023-2025	-	25,050	-	11,795	36,845
	<u>96,337</u>	<u>476,086</u>	<u>(253,381)</u>	<u>30,736</u>	<u>349,778</u>

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	129,487	40,208	(109,857)	100,277	-	160,115
General funds - Fixed Assets	170,854	91,442	(7,873)	-	-	254,423
	<u>300,341</u>	<u>131,650</u>	<u>117,730</u>	<u>100,277</u>	<u>-</u>	<u>414,538</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
General Fund	427	127,289	73,773	75,544	-	129,487
General Fund - Fixed Assets	176,879	-	6,025	-	-	170,854
	<u>177,306</u>	<u>127,289</u>	<u>79,798</u>	<u>75,544</u>	<u>-</u>	<u>300,341</u>

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	254,423	-	-	254,423
Current assets/(liabilities)	160,115	90,471	568,834	819,420
	<u>414,538</u>	<u>90,471</u>	<u>568,834</u>	<u>1,073,843</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	170,854	-	-	170,854
Current assets/(liabilities)	129,487	349,778	123,912	603,177
	<u>300,341</u>	<u>349,778</u>	<u>123,912</u>	<u>774,031</u>

23 Operating lease commitments

Lessee

	2024 £	2023 £
Within one year	982	-
Between two and five years	1,228	-
	<u>2,210</u>	<u>-</u>

Lessor

24 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

KEIGHLEY HEALTHY LIVING NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

25	Cash generated from operations	2024 £	2023 £
	Surplus for the year	299,812	294,504
	Adjustments for:		
	Investment income recognised in statement of financial activities	(27,922)	(10,126)
	Depreciation and impairment of tangible fixed assets	7,873	6,025
	Movements in working capital:		
	(Increase)/decrease in debtors	(138,391)	32,878
	(Decrease)/increase in creditors	(8,155)	50,898
	(Decrease)/increase in deferred income	(24,748)	24,748
	Cash generated from operations	<u>108,469</u>	<u>398,927</u>

26 Analysis of changes in net funds

The charity had no material debt during the year.