

THE CENTRE FOR ALL FAMILIES POSITIVE HEALTH – CAFPH

ANNUAL REPORT 1st April 2020 – 31st March 2021

CHARITY REGISTRATION NUMBER

COMPANY REGISTRATION NUMBER 04823047

Stockwood House
11-15 Park Street West
Luton, Bedfordshire, LU1 3BE
Tel: 01582 726061 / 726063
Email: Admin@cafph.org
www.cafph.org



THE CENTER FOR HEALTH AND ENVIRONMENTAL RESEARCH

ANNUAL REPORT - 1993 - 1994

Dr. [Name]
[Address]
[City, State, Zip]
[Phone Number]
[Email Address]

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year ended 31 March 2021

Independent examiner

Doris Chinyama (FCCA)

DORZ Accounting Services Ltd
3 Churchill Court,
Crawley West Sussex,
RH10 9LU

COMPANY REGISTRATION NUMBER: 04823047
CHARITY REGISTRATION NUMBER: 1101399

The trustees, who are also the directors for the purposes of Company Law, present their report and the Unaudited Financial Statements of the Charity for the Year Ended 31 March 2021.

Reference and Administrative Details

Registered Charity Name The Centre for All Families Positive Health (CAFPH) Limited

Charity Registration Number 1101399

Company Registration Number 04823047

Principal office and registered Office 11-15 Park Street West
Luton
Bedfordshire
LU1 3BE
United Kingdom

The Trustees

	Mr. Rasidi Olusegun Seidun	Chair
	Dr. Joelle Reid	Vice Chair
	Mr Barrington Rose	Treasurer
	Ms. Success Cahill	Secretary
	Mr. Dumisani Ngwenya	Trustee
	Mrs. Victoria Seidun	Trustee
	Ms. Juliet Reid	Director

The Centre for All Families Positive Health (CAFPH) Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) (*continued*)

Year Ended 31 March 2021

Structure, Governance and Management

Management is through a board of Directors/Trustees nominated from members and elected at the AGM.

Public Benefit:

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when setting their accounting policies for the year, in line with the charity aims and objectives.

Governing document

The charity is controlled by its governing document, the Articles of Memoranda which were updated in 2011 and continues a limited company by guarantee, as defined by the Companies Act 2006.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems in place mitigate exposure to major risks. Financial sustainability remains the major risk of the organisation which requires more than just seeking donors but also view the way the organisation is set up, its assets and activities.

About CAFPH

CAFPH has been providing support services to local communities since March 2003 a total of 16 years. We have been successful in working with and advocating for disadvantaged and marginalised communities like migrants and people living with and affected by HIV/AIDS. Successful in working with positive people and engaging with the community in challenging

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

stigma and discrimination against people living with HIV/AIDS. CAFPH has been successful working with children and young people and their families since 2003. We have created an enabling and inclusive environment for people by providing a supportive, culturally sensitive and respectful service ensuring people's dignity regardless of the situation they are in or who they are.

Vision Statement

CAFPH aims to create an environment that empowers people so that they can achieve their aspirations for optimum health and wellbeing and have the ability and skills to challenge stigma and discrimination.

Mission Statement

We will offer support to everyone experiencing physical and mental health challenges and social exclusion. We will work to raise awareness of health issues especially in BAME communities including HIV/AIDS, advocate and campaign for improvement of and access to services and promote understanding of prevention and management of long-term health conditions.

This year CAFPH has continued the efforts to expand services targeting BAME communities providing HIV/AIDS support but also general health improvement and community support. As we continue with the COVID19 pandemic, we face more challenges as an organisation especially with funding, but also more and more people come to us for support with challenges/difficulties brought on or compounded by the pandemic. We continued with organisational structure improvements, service development and adapting to the changing economic and political environment and to respond to community needs. CAFPH is now in a more stable position where we can continue to grow. CAFPH has developed very strong links and relationships with local communities and other local organisations including faith organisations and we work collaboratively and in partnership with others to meet local needs. The organisation continues to provide a hub for people to access services and support especially in these challenging times with the pandemic causing many difficulties for families and individuals.



The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Objectives

CAFPH's attention is now directed at the provision and development of new specialised culturally appropriate and sensitive services for BAME communities based on assessed needs. The purpose is to bridge critical gaps in health and well-being and service provision for these communities, but not exclusively as part of BAME community in Luton. Whilst these services will incorporate elements of existing HIV support work, CAFPH will focus on developing and provision of help and support services for addressing unmet key health and well-being needs and inequalities, impacting the community. Emphasis will be placed on targeting a wider audience and extending benefits to a larger population. In particular, where adverse health conditions, inequalities and other social disadvantages have disproportionately and negatively affected the life chances and quality of life of our beneficiaries. For the purpose of CAFPH's work, this is mainly children and young people and their families, adults and the elderly from the Black community. However, it is anticipated that beneficiaries will also be from other BAME groups and the wider local population.

Activities

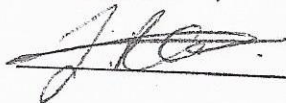
We have continued to support people in hardship especially those with no recourse to public funds and families and individual in financial difficulties with support from Harpur Trust providing outreach services and a grant from Gilead Sciences for hardship. Our emergency response to Covid19 support providing services like picking up medications from pharmacy, collection and delivery of food parcels from the food bank and providing groceries to those who are in the process of applying for benefits but have not got them yet and who cannot access a food bank. This support has been a life saver for many of our clients who were in dire straits some who were going without food. The project was able to support a number of people who were in real hardship, and it also allowed the workers to keep in contact with clients to ensure people did not feel forgotten and to reduce loneliness and isolation even in a lockdown.

**The Centre for All Families Positive Health (CAFPH)
Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021**

Funders

We are very grateful to our funders who entrust us to use funds effectively and for the purposes the funds are provided for. Our gratitude to the BBC Children In Need for supporting our young people's mentoring programme, Harpur Trust for the Bedfordshire outreach project, Gilead Science for supporting our Covid19 Emergency response. We are privileged to have key partners providing on-going support and collaboration including Luton NHS, Luton Borough Council, Bedford Borough Council, Central Bedfordshire Council, British HIV Association (BHIVA), The NAZ Project London and all our local and community partners. Finally, CAFPH would not be able to carry out the work it does without the hard work and support of the trustees, volunteers and staff and well-wishers who have dedicated their time and effort and sometimes finances to support CAFPH's work.

Dr Joelle Reid



Vice Chair – Board of Trustees

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

The trustees' annual report was approved on 8/10/2021 and signed on behalf of the board of trustees by:



Mr Barrington Rose
Treasurer

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Independent Examiner's Report to the Trustees of The Centre for All Families Positive Health (CAFPH) Limited

Year Ended 31 March 2021

I report on the accounts of CAFPH (Charity Number 1101399) for the year ended 31 March, 2021.

Respective Responsibilities of Trustees And Examiners

As the charity's trustees you are responsible for the preparation of the accounts; we consider that the audit requirement of section 43(2) of the Charities Act 1993(the Act) does not apply. It is my responsibility to: Examine the accounts (under section 43 of the Act); To follow the procedures laid down in the General Directions given by the Charity Commission (under section 43 (7) (b) of the Act) and to state whether particular matters have come to my attention.

Basis Of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the account.

Independent Examiners Statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect, the requirement to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the act, have not been met; or

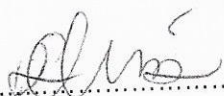
(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Doris Chinyama (FCCA, BSc Fin, MBA),

DORZ Accounting Services Ltd
3 Churchill Court,
Crawley,
West Sussex,
RH10 9LU

10th September 2021

Signed:  Date: 25/10/2021

Name: Doris Chinyama

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

		2021		2020	
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income & Endowments					
Donations & Legacies	5	1,833	57,025	58,858	50,614
Other Trading Activities	6	590		590	2,926
Total Income		<u>2,423</u>	<u>57,025</u>	<u>59,448</u>	<u>53,540</u>
Expenditure					
Expenditure on Charitable Activities	7,8	-	92,186	92,186	67,017
Total Expenditure		<u>-</u>	<u>92,186</u>	<u>92,186</u>	<u>67,017</u>
Net Expenditure & Net Movement in Funds		<u>2,423</u>	<u>(35,161)</u>	<u>(32,739)</u>	<u>(13,477)</u>
Reconciliation of Funds					
Total Funds Brought Forward	9	26,650	239,539	266,188	279,666
Total Funds Carried Forward		<u>29,072</u>	<u>204,377</u>	<u>233,449</u>	<u>266,189</u>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

	Notes	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	14	372,779	371,135
Current assets			
Debtors	15	7,485	2,485
Cash at bank and in hand	16	29,691	24,348
		37,176	26,833
Creditors: amounts falling due within one year	17	12,818	19,034
Net Current Assets		24,358	7,799
Total assets less Current Liabilities		397,137	378,934
Creditors: amounts falling due after more than one year	18	163,688	112,745
Net assets		233,449	266,189
Funds of the charity			
Restricted funds		204,377	239,539

Unrestricted funds		29,072	26,650
Total charity funds	18	<u>233,449</u>	<u>266,189</u>

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to Small Companies.

Statement of Financial Position

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the Board of Trustees and authorised for issue onand are signed on behalf of the Board.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Accounting policies (continued)

Incoming Resources

- All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:
- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

Expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets:

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

3. Accounting policies (continued)

Tangible Assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings - 33% Reducing Balance
Computer Equipment - 33% Straight Line

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cashgenerating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

3. Accounting policies (continued)

Financial instruments (continued)

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

4. Limited by Guarantee

The charity is a company limited by guarantee. The members of the company are the trustees name on page 1. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations & Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
Donations - Harper Trust		42,025	42,025
Donations - BBC Children In Need		10,000	10,000
Donations - Gilead Science		5,000	5,000
Donations - Other Grants	1,833		1,833
	<u>1,833</u>	<u>57,025</u>	<u>58,858</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
Donations - Harper Trust		14,000	14,000
Donations - BBC Children In Need		-	-
Donations - Gilead Science		15,300	15,300
Donations - NAZ Project		-	-
Donations - Big Lottery Fund-Main Grant		16,664	16,664
Donations - Other Grants	4,650		4,650
	<u>4,650</u>	<u>45,964</u>	<u>50,614</u>

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

6. Other Trading Activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Fund 202
Non Charitable Trading - Café	590	590	2,926	2,926

7 & 8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Charitable Costs				
Charitable Costs - Support Groups	-	-	-	-
Charitable Costs - Children's Activities	-	292	292	-
Charitable Costs - Workshop & Conferences	-	350	350	6,664
Charitable Costs - Clinical Psychology	-	-	-	-
Charitable Costs - Covid -19 Relief	-	3,403	3,403	
Charitable Costs - Office Costs	-	1,217	1,217	387
Charitable Costs - Wages & Salaries	-	43,504	43,504	9,091
Charitable Costs - Rates & Water	-	2,080	2,080	2,612
Charitable Costs - Light & Heat	-	2,969	2,969	4,582
Charitable Costs - Repairs & Maintenance	-	2,100	2,100	2,104
Charitable Costs - Insurance	-	2,238	2,238	1,871
Charitable Costs - Other Motivational Costs	-	100	100	1,835
Charitable Costs - Telephones	-	1,422	1,422	1,194
Charitable Costs - Other Office Costs	-	715	715	447
				4,181
Charitable Costs - Computer Expense	-	2,653	2,653	

Charitable Costs - Depreciation	-	1,635	1,635	686
Support Costs				
Support Costs	-		-	3,976
Support Costs Bank Charges	-	108	108	147
Government Costs				
Legal & Professional Costs	-	27,300	27,300	24,390
Accountancy Fee	-	100	100	2,850
	-	92,186	92,186	67,017

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

9. Analysis of Support Costs

	Analysis of Support Costs Activity 1	Analysis of Support Costs Activity 2	Total 2021	Total 2020
Finance Costs	108.00	-	108.00	6,542

10. Net Expenditure

Net Expenditure is stated after
charging/(crediting)

	2021 £	2020 £
Depreciation of Tangible Fixed Assets	1,635	686

11. Independent Examination Fees

Fees payable to the independent examiner for:
Independent Examination of the Financial
Statements

2021 £	2020 £
500	500

12. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows

2021 £	2020 £
43,504	9,091

Wages and Salaries

The average head count of employees during the year was 3
(2020 : 1).

The average number of full-time equivalent employees during the year is analysed as
follows:

	2021 No.	2020 No.
Number of staff - Admin & Support staff	3	2

No employee received employee benefits of more than £60,000 during the year (2020 :
Nil)

13. Trustee Remuneration & Expenses

There were not trustees' remuneration or other benefits for the year ended 31 March 2021 nor the period ended 31 March 2020

14. Tangible Fixed Assets

	Freehold Property £	Fixtures & Fittings £	Equipment £	Total £
Cost				
At 1 April 2020 to 31 March 2021	370,000	11,121	44,143	425,264
Depreciation				
At 1 April 2020.	-	10,237	40,613	50,850
Charge for the Year	-	292	1,343	1,635
At 31 March 2021	-	10,529	41,956	52,485
Carrying Amount				
At 31 March 2021	370,000	592	2,187	372,779
At 31 March 2020	370,000	884	251	371,135

15. Debtors

	2021 £	2020 £
Trade debtors	1,385	1,385
Other Debtors - Bank	5,000	
Other debtors	1,100	1,100
	7,485	2,485

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

16. Cash At Bank and In Hand

	2021 £	2020 £
Unity Trust Current Account - 20227067	18,140.92	22,332.79
Unity Trust Savings Account - 20227070	90.22	90.22
Lloyds Treasurers Account - 00843700	11,459.70	1,605.80
HSBC - 32402297	-	5.58
Petty Cash - Luton	-	218.38
Petty Cash - Bedford	-	7.34
Petty Cash Fun Limited	-	87.16
	<u>29,690.84</u>	<u>24,347.27</u>

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

17. Creditors: Amounts due within one Year

	2021	2020
	£	£
Bank loans and overdrafts	-	11,312.00
Trade creditors	1,007.00	1,007.00
Accruals and deferred income		1,220.00
Accrued Staff Salaries	6,315.86	-
Other Creditors - Rent Deposit	5,495.00	5,495.00
	12,817.86	19,034.00

18. Creditors: Amounts due After More than one Year

	2021	2020
	£	£
Bank loans and overdrafts		-
Bounce Back Loan	50,000	-
Reliance Bank Loan	113,688	112,745
	163,688	112,745

Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 11- 15 Park Street West, Luton, Bedfordshire, LU1 3JU, United Kingdom.

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

Accounting Policies & Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue to run.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two subclasses: restricted income funds or endowment funds.

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

19. Analysis of Charitable Funds

Unrestricted Funds

	As at 1st April 2020 £	Income £	Expenditure £	As at 31st March 2021 £
General Funds	26,650	2,423	-	29,072

	As at 1st April 2019 £	Income £	Expenditure £	As at 31st March 2020 £
General Funds	19,074	7,576	-	26,650

Restricted Funds

	As at 1st April 2020 £	Income £	Expenditure £	As at 31st March 2021 £
Restricted Funds	239,539	57,025	(92,186)	204,377

	As at 1st April 2019 £	Income £	Expenditure £	As at 31st March 2020 £
Restricted Funds	260,592	45,964	(67,017)	239,539

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

20. Analysis of Net Assets between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible Fixed Assets	2,779	370,000	372,779
Current Assets	7,485	29,691	37,176
Creditors Less Than 1 Year	-	(12,818)	(12,818)
Creditors Greater Than 1 Year	-	(163,688)	(163,688)
Net Assets	10,264	223,185	233,449

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible Fixed Assets	1,135	370,000	371,135
Current Assets	2,485	24,348	26,833
Creditors Less Than 1 Year	-	(19,034)	(19,034)
Creditors Greater Than 1 Year	-	(112,745)	(112,745)
Net Assets	3,620	262,569	266,189

The Centre for All Families Positive Health (CAFPH) Limited
Company Limited by Guarantee
Statement of Financial Position
Year Ended 31 March 2021

21. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2021	2020
	£	£
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	<u>29,691</u>	<u>24,348</u>
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	<u>7,485</u>	<u>2,485</u>
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	<u>176,506</u>	<u>131,779</u>