

Company No. 05436062
Charity No. 1109639

Likewise Community

Report & Accounts

For the Year Ended 31 March 2021

**8 Fairhazel Gardens
London
NW6 3SG**

Likewise Community

Report of the Board of Trustees

For the Year Ended 31 March 2021

The trustees present their report and the financial statements of the charitable company for the year ended 31 March 2021.

The trustees have complied with the duty to have due regard to guidance issued by the Charity Commission.

LEGAL AND ADMINISTRATIVE INFORMATION

Charity name Likewise Community (formerly Holy Cross Centre Trust)

Charity registration number 1109639

Company registration number 05436062

Registered office 8 Fairhazel Gardens, London NW6 3SG

Office address 8 Fairhazel Gardens, London NW6 3SG

Telephone/email 020 7278 4437/ Hugo.Reggiani@likewise.org.uk

Trustees (Directors)

Hilary Wendt	Chair
Emily Graham	(Appointed 2 April 2020)
Lisa Clarke	(Appointed 2 April 2020)
Katherine Beeching	(Appointed 2 April 2020)

Co - Officers

Matt Shephard
Hugo Reggiani

Independent Examiner Harry Nicolaou FCA
Of Harry Nicolaou & Co
Chartered Accountants
21 Brendon Way, Enfield EN1 2LF

Bankers: HSBC plc, 31 Euston Road, London NW1 2ST

Solicitors: Bates, Wells and Braithwaite
Cheapside House
138 Cheapside
London EC2V 6BB

Likewise Community

Report of the Board of Trustees

For the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 26 April 2005 and registered as a charity on 24 May 2005. The company was established under a Memorandum of Association which defined its objects and powers. It is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1 per member.

Recruitment, selection, induction and training of trustees

The charity trustees (under charity law) are also the directors of the company for the purposes of company law.

The Charity has detailed policies for the recruitment, selection, induction and training of our Trustees.

Contained within the Trustee Handbook are the Likewise Community Codes of Conduct and all policies relating to Trusteeship of the Trust.

Guidance is provided on:

- Introducing the Role of Trusteeship with clearly defined concepts relating to Likewise Community
- A guide to *good* Trusteeship
- A clear model for Trustee Codes of conduct
- Clearly stated rights and responsibilities

The trustees who served in the year were as follows:

Hilary Wendt
Emily Graham
Lisa Clarke
Katherine Beeching

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed, and systems or procedures have been established to manage those risks. We continue to invest in our people and are confident in the team we have established.

Organisational structure

The charity is administered by a board of a minimum of three trustees who meet on alternate months. The Trustees are responsible for the strategic policy and direction of the charity. A chief officer or Co - officers are appointed by the trustees to manage the day to day operations of the charity and is assisted by the staff of the charity.

Likewise Community continues to hold volunteering at the centre of its operations. The value of services provided by the 114 volunteers of the charity is not included in these accounts.

OBJECTIVES

The objects of the charity are:

- (a) To relieve need, hardship and distress among people of the Greater London area (hereinafter called "the area").
- (b) To relieve the needs of elderly people living in the area.
- (c) To promote the better care, upbringing and education of children living in the area, and in particular those under the age of five.

The charity has focused its energies and resources on objective (a) since its inception, working with a range of socially excluded people for whom there is no or insufficient provision in the area.

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Report of the Board of Trustees

For the Year Ended 31 March 2021

REPORTING ON THE PUBLIC BENEFIT - ORGANISATIONA CHANGES, ACTIVITIES, ACHIEVEMENTS and FUTURE DEVELOPMENTS

This year has seen several turns for Likewise as an organisation. Like everyone else during the pandemic, we have creatively adapted the way we work both practically and conceptually. The world has demonstrated how fundamentally intertwined each one of us is and, beyond the pandemic, has brought key issues of social inequalities and social justice as well as the climate and ecological crises to the fore. We have been as affected as everyone else by the world around us this year, and our thinking has shifted considerably.

We will examine the impact of Covid on our work over the last year, before moving to a deeper consideration of what this means for our future.

We are including some ethnicity data in this report. We are aware it is somewhat tagged on and not properly addressed. This is because we see it as a first step in a much, much bigger conversation we have started - see 'Diversity and Equality' for more detail.

Floating Support

During lockdown periods, we moved as much work as we could to online, phone, or outdoor visits. Many of our clients understood this change, but a significant number paused or reduced their work with us as a result, feeling that there is less to do given the limitations.

We continued to visit those clients who needed face-to-face support (clients in crisis) using infection control guidelines. We continued to drop-off food and/or medication to anyone who needed it.

As regulations changed, we continually adapted our work to make sure we delivered as much face-to-face work as possible. Some clients preferred phone calls, so we made sure each person is in control of how their support is delivered within the government regulations.

These changes have been particularly impactful for those clients who were working with us for 6 hours or more a week - in many cases this was heavily cut, resulting in the loss of hundreds of hours of support work over the course of the year.

In March 2020 we were actively working with 68 Floating Support clients - as of March 2021, this was at 51, with a core reason being halting support due to the pandemic. We expect an increase as things continue to open up locally and nationally. Nonetheless, we were able to deliver 5660 hours of Floating Support over the course of the year.

Following on from last year we've continued to adapt the pod model to work with a mix of individual and contracted work, as this blended approach is more financially viable. We are also planning on several adjustments to increase sustainability, including additional support structures for key frontline roles (to reduce staff burn-out and enable stronger planning) and a small increase in charge per hour.

Feedback has continued to point to us delivering a strong Floating Support service. Satisfaction remains high, at 97%, and 74% of people feel they are achieving what they want in the service. 93% of people feel they have a good relationship with their key worker, and 80% feel that they are in control of the service. As such, whilst satisfaction is up from 93% last year, our benchmark scores are slightly down. This is hard to make sense of given the global situation, but qualitative feedback pointed to the frustrations around the disruption of the pandemic and the lack of face-to-face visits being particularly problematic, alongside a real relief that we were there at all. We will be monitoring and continually reflecting on what is going on for our clients to make sure we maintain high standards.

Approximately 34% of people we worked with were from BAME backgrounds, slightly below borough-wide statistics (and slightly lower than our other services). However, as demographic data for this service is not as clear as for other services, we will take another look later in the year.

Likewise Community

Report of the Board of Trustees

For the Year Ended 31 March 2021

Contracted Services

6-8 Session Prevention Service

Across the borough, commissioned preventative services saw a big reduction in numbers and we were no exception, working with just 61 people - less than half of our usual number of people in this service. This represented a particular shift in referral patterns - whereas last year clinical services made up 45% of our referrals, this year it was just 26%. This is in part because of the Resilience Network service (detailed below) but other pandemic factors played a role across Camden. Conversations with Commissioners around this have been very productive and understanding, and we are working to understand and adapt to these trends - we are already seeing a slow increase in referrals as the year comes to an end. 39% of people we worked with came from BAME backgrounds.

Impact data is promising - an average of +5 on WEMWBS scores and 100% satisfaction point to the service being particularly vital during this period. Much of the work this year focused on emergency provision (food and medication supplies) as well as much needed contact for people who were otherwise isolated.

The year coming may well be the last year of this service, and conversations have begun around what might happen next. We have been working closely with Commissioners and other local service providers (Mind in Camden, VoiceAbility, and The Advocacy Project) to think about a new alliance of partners than can deliver richer, more joined-up support to the people making use of these services. Camden Council is keen to commission something that makes the most out of these local partnerships, and we are keen to shape that process in a way that makes the most sense to the people we support. The relationships and conversations being had are again very promising so far.

Healthy Minds Academy Volunteer Programme

Like the rest of our services, volunteers were heavily impacted by the pandemic. This included a particular dip early in the year, from April through to August, as some volunteers felt unable to continue placements that involved face-to-face visits due to their living situations or personal health. Where we could, we moved things to distanced and online working, but this was not always possible. As such, overall volunteer numbers have gone down to 114 this year from 188 last year.

However, during lockdown we were able to recruit Creative Therapy students who worked with 22 people over ten weeks, providing over 300 hours of support and a much-needed outlet for many people stuck at home. We have continued recruiting these students, and have now supported 80 people with Art, Dance and Drama therapy, including people referred from outside of Likewise. The feedback has been excellent, and given the difficulty of accessing therapeutic offers in Camden for many of the people in our community, we will continue this throughout next year as a key offer to our community.

We have continued building partnerships with universities, working with 13 different institutions over the course of the year and reaching more spaces than before. This is looking particularly promising for the year ahead, with more opportunities to reach potential volunteers across campuses from Bournemouth to Birmingham.

43% of our volunteers came from BAME backgrounds, and between them spoke 15 languages. We were able to make use of this capacity to support several people who needed to communicate in other languages, including Farsi, Arabic, and French.

Community Programme

The community strand of our work was significantly impacted by Covid-19 between April 2020 - April 2021. In this period, the Likewise Hub building was closed for community events and activities, so the options available for people to tend to their wellbeing with Likewise outside of the one-to-one work changed a lot.

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Report of the Board of Trustees

For the Year Ended 31 March 2021

Whilst activities and events were paused, we maintained contact with over 30 clients through befriending calls, specifically created for those individuals we would normally see at the Likewise Hub, but who are not under our one-to-one services. These were delivered by a range of Likewise staff, placement students, and volunteers. The aforementioned Creative Therapies sessions were also an important point of connection. This year we also built momentum with work on the Community Impact Fund (CIF) - a project set up by Camden Council and a steering committee of VCS organisations. The overarching aim was to create community-based opportunities for people to improve their mental health and wellbeing in a way that was meaningful for them. Likewise and Mind in Camden were partnered with four community centres each and co-designed consultation with them to begin to understand what this could look like, and used this as a foundation to design individual projects.

This project was expected to have seen Likewise take part in sixteen separate projects with four community centres in Camden in this time period. In response to the pandemic, the majority of this work was paused. However, work with Holborn Community Association adapted quickly to offer online sessions. From April 2020 - 21, we delivered three initiatives in partnership with HCA; 'Digital Storytelling', 'Virtual Gallery' and 'Art for Wellbeing' projects worked with participants to explore wellbeing through creative exercises, which were tailored to working online. We also worked with King's Cross New Brunswick Neighborhood Association from Jan - Apr 2021 to support them to plan and deliver an online 'Healthy Body, Healthy Mind' project for Somali Women. Likewise workers have been participating in sessions alongside facilitators, offering space for attendees to discuss their mental health experiences and signposting to other services as and when relevant.

A change in staff also occurred over this period as our Community Lead moved onto work with Barnet Council in July 2020. We decided that, whilst 'business as usual' wasn't an option for the community work, there was an opportunity to take stock of our work and begin to consider what it could look like when reopening was an option. From Oct - Dec 2020, we moved one of our long-serving Pod Leaders into the Community Lead role, and she spent some time considering Likewise's community history, current context and biggest hopes for the future. The output of this was a written document shared with Directors, Trustees, and staff, and it's served to inform plans for re-opening.

Support and Connect - working systemically

On top of adapting our ongoing work, a more fundamental change has been in the work we have done with the Local Authority and the NHS Trust, who we worked with to create the **Resilience Network Support and Connect Service**, ensuring those in the most need got the support they needed, from food and medication to emotional, practical and crisis support.

The result has been hugely encouraging - we have worked closely, openly and productively with statutory and VCSE partners to provide vital support to hundreds more people during the crisis, and seem to have built a systemic response that has shared purpose, genuine collaboration, transparency and high functionality. Furthermore, we are now collaboratively leading efforts to use this as a basis for a much wider systemic change as part of the transformation of NHS community mental health services. We have moved from reluctant participant and critic of the system to fundamental shaper of it, reaching hundreds of people and winning awards for our efforts.

We were also asked to lead on the evaluation of the project, bringing a learning lens that included systemic and cultural analysis. This has been very well received and demonstrated significant outcomes for the people using the service as well as highlighted the key areas of systemic success, risk, and challenge. In particular, it drew out the potency of our cultural practices as we were able to draw out difficult and vital conversations, name the elephants we could see, and build genuinely mutual and open relationships with NHS and Camden Council staff.

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Report of the Board of Trustees

For the Year Ended 31 March 2021

Over the course of the year the service received 262 total referrals, of whom 206 received support from Likewise. The outcomes have been impressive - an average +2.6 increase in the Short Warwick-Edinburgh Mental Wellbeing Scale, a 93% reduction in hospitalisation compared to the 6 months prior to receiving the service, a 37% reduction in number of contacts with Secondary Care teams, as well as 91% satisfaction, and 77% of people finding the service either very or extremely useful. 39% of people were from BAME backgrounds.

As a result of this work, we were awarded Camden and Islington Trust Partner of the Year, and the project was a finalist in the HSJ Partnerships Awards.

Diversity and Equality

Global conversations around inequalities, race, and discrimination have affected all of us, and encouraged some rich, difficult and important conversations at Likewise. We recognise that our organisational make-up is less diverse than the community we serve, and that we need to develop our learning, thinking and action in responding to these issues. Our initial steps have included a Diversity Working Group, managed by Pod Leaders; a continual check-in during recruitment processes to ensure real thought is given to possible bias; and engaging with external organisations (eg. Cultural Advocacy Project) to learn about local community group concerns, issues, and nuances. Over the next year we will continually reflect on how our ways of working might exclude and include different people at the level of support, recruitment, and strategy.

Strategic Change - Systemic Awareness and Interdependence

A key theme that runs through all of this is an increasing awareness of **interdependence**. In our client work, we have become more aware of our role in people's networks of relationships and support. Looking through this lens can help us better support people to maintain and build these networks, and better recognises the broader context in which people live their lives.

This also applies to our organisational strategy. Previously we had been operating independently, but this meant we were often picking up the pieces of the failings of the local mental health system. We have been referred more complex clients who have struggled in other services, whilst having shorter hours with clients due to changes in Personal Budgets. This has made it harder to reach planned capacity and financial independence.

However, working with our local partners as part of the Resilience Network project has given us a much stronger influence over the mental health and community support systems that impact the broader lives of people we work with in Camden. We have moved from being co-operative outsiders to collaborative insiders, gaining more voice and winning an award for our collaboration, which has been based on our values and ways of working.

This is particularly important given the national picture. Integrated Care Partnerships are coming to dominate the mental health and social care landscape, alongside strategies such as the Community Mental Health Framework, which set out a vision for local charities like Likewise to work much closer with GP Practices, NHS Trusts, and Secondary Care services to deliver more joined-up and integrated work. The vision makes inherent sense, and prioritises many of the things that Likewise does: localised sense-making that takes into account the social and practical elements of a person's wellbeing, person-centred work, looking beyond clinical diagnoses and responses, and the importance of relationships and human experiences in services. There is also a significant financial factor to be aware of here: as the shape of the landscape shifts to such integrated working, there will likely be less money available to pay for distinct services in the way we have received income for the 6-8 Session and Healthy Minds Academy contracts.

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Report of the Board of Trustees

For the Year Ended 31 March 2021

All of these changes impact our Pods as they now need to become more diversified, combining contracted and individual billable hours. It is vital that any contracts we deliver align with our values and ways of working - the way to do this is to play that key role in building relationships with key local partners to influence the local landscape. This not only supports our sustainability, but also means influence over the detrimental aspects of local mental health care as we have long been supporting people to manage the distress it has caused. We are hopeful more influence means we can get closer to that particular root cause, rather than dealing only with the symptoms.

This directional shift is not without risk. Firstly, there is a challenge in being more dependent on contracted work, something we had previously tried to move away from. We are confident that this is different from what has come before due to newly developed open and collegiate relationships with Commissioners - these allow for more honest and productive consideration of real costs, demands, and systemic obstacles in providing a Likewise service.

Secondly, being more embedded in a system risks organisational integrity. Ways of thinking, measuring, communicating, and caring can become diluted or influenced by contact and enmeshment with the broader system. Given the effort and care we have put into developing an internal culture that foregrounds a fundamentally human experience, this will require continual vigilance to make sure we stay bound to our values and avoid the pressures of mainstream care that can make humanity harder. The flip side of this is that the transference is mutual, and in exchange we are in a much better position to further embed our values into the broader system.

These considerations demonstrate the tensions between independence and dependence in a local social care system. Whilst more independence would keep us safe from the risks involved, it would also mean the system carries on without our voice and our values, and we would be in denial about organisational and human realities – we exist in a landscape in which we can't help but be connected. Connection brings opportunity and vulnerability and accepting this keeps us more alive to both of those.

The path ahead might be more complex, but the alternative is both financially risky (being left on the outside of funding decisions) and means we miss the opportunity to improve a system that has profound impact on the people we work with. As we have come to recognise our clients' interdependence, we have put ourselves in a position to make the most of our own.

The Covid pandemic was an extraordinary year with an uncertain outlook at the start. Likewise was able to secure additional funding to reduce the uncertainty, maintain our frontline capacity and ensure continuity of essential one-to-one services throughout. Likewise was able to increase its reserves to a more sustainable level, which the Board consider to be prudent and necessary given the uncertainties of the ongoing Covid context and beyond. This was achieved through good management of existing contracts and generating additional income through new contracts. Additionally we were able to reduce expenditure during the year by permanently closing an office, temporarily closing the community hub, saving on building maintenance and investment, and furloughing a staff member. This, alongside additional support from funders and Camden Borough supported our ability to financially navigate the year, and meant early fears did not materialise. The Board anticipate needing to use a portion of our reserves during 21/22 and 22/23 as we develop post pandemic.

FINANCIAL REVIEW AND RESERVES POLICY

At 31 March 2021 the Trust has free reserves of £421,228 (2020 £269,878).

Our reserves at 31 March 2021 stand at 7.6 months operating expenditure (2020 4.3 months).

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on 23 November 2021 and signed on its behalf by

Hilary Wendt
Chair

Independent Examiner's report to the Trustees of the Likewise Community

I report on the accounts of the company for the year ended 31 March 2021 set out on pages 9 to 19.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Commission. 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 accounts, 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's 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 requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



Harry Nicolaou FCA
Of Harry Nicolaou and Co Limited
Chartered Accountants
21 Brendon Way,
Enfield,
EN1 2LF

9 December 2021

Likewise Community

Statement of Financial Activities (including Income and Expenditure Account)

For the Year Ended 31 March 2021

	Note	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£	£	£	£
INCOME from:					
Donations and legacies	2	100	-	100	3,350
Charitable activities:					
Grants	3	112,315	252,352	364,667	330,352
Contracts	4	567,147	-	567,147	365,652
Other income		5,815	-	5,815	32,654
Total income		685,377	252,352	937,729	732,008
EXPENDITURE on:					
Charitable activities:					
Hub and Prevention Services		133,814	-	133,814	343,326
Community Impact Fund		4,672	-	4,672	6,963
Resilience Network		118,017	-	118,017	-
LBC Healthy Minds		76,546	-	76,546	97,661
Refugee and Asylum Seekers Services		-	-	-	9,417
Community Support Services		186,691	130,842	317,533	272,995
Our Camden		-	-	-	-
Grants paid to individuals to relieve poverty		-	1,250	1,250	2,151
Governance costs		15,067	-	15,067	16,782
Total expenditure	5	534,808	132,092	666,900	749,295
Net income/(expenditure)	6	150,569	120,260	270,829	(17,287)
Transfers between funds	14	-	-	-	-
Net movement in funds		150,569	120,260	270,829	(17,287)
Reconciliation of funds					
Total funds brought forward		281,643	10,794	292,437	309,724
Total funds carried forward	14	432,212	131,054	563,266	292,437

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Balance Sheet

Company No. 05436062

As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	10,984	11,765
		<u> </u>	<u> </u>
Current assets			
Debtors	10	141,122	101,540
Cash at bank and in hand		453,991	230,429
		<u>595,113</u>	<u>331,969</u>
Creditors: Amounts falling due within one year	11	(42,831)	(51,297)
		<u> </u>	<u> </u>
Net current assets		<u>552,282</u>	<u>280,672</u>
Net assets	13	<u>563,266</u>	<u>292,437</u>
		<u> </u>	<u> </u>
FUNDS			
Unrestricted funds		432,212	281,643
Restricted funds		131,054	10,794
		<u> </u>	<u> </u>
Total funds	14	<u>563,266</u>	<u>292,437</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board on 23 November 2021 and signed on its behalf by:


Hilary Wendt
Chair

Likewise Community

Statement of Cash Flows

As at 31 March 2021

	2021 £	2020 £
Cash flow from operating activities		
Net income/(deficit) for the year	270,829	(17,287)
Depreciation of tangible fixed assets	3,663	3,922
(Increase)/decrease in debtors	(39,582)	55,598
Increase/decrease in creditors	(8,466)	2,758
Net cash flow from operating activities	226,444	44,991
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(2,882)	(6,809)
Net cash flow from investing activities	(2,882)	(6,809)
Net increase/(decrease) in cash and cash equivalents	223,562	38,182
Cash and cash equivalents at 1 April 2020	230,429	192,247
Cash and cash equivalents at 31 March 2021	453,991	230,429

Likewise Community

Notes to the Accounts

1. Accounting policies

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

Basis of accounting

The accounts (financial statements) have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these accounts and have decided that the charity is able to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Expenditure recognition

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

All expenditure is accounted for on the accruals basis and is inclusive of VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. Costs are allocated to activities on the basis of percentages derived from the budget.

Governance costs, which are included in charitable expenditure, include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Fund accounting

Unrestricted funds are grants, contracts, fees and other incoming resources receivable for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are grants and other incoming resources which are to be used for specific purposes as specified by the donor. Expenditure which meets this criteria is charged to the fund.

Designated funds are funds set aside out of unrestricted general funds by the trustees for specific future purposes or projects.

Debtors

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

Creditors

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

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Notes to the Accounts

Accounting policies *continued*

Fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets at 25% of net book value per annum, a rate calculated to write off the cost of each asset, less its estimated residual value, over the useful economic life of that asset.

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Pension costs

The charity contributes to a workplace pension scheme. Pension costs are charged to the SOFA as incurred.

Continued

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Notes to the Accounts

For the Year Ended 31 March 2021

2. Donations

	Unrestricted	Restricted	Total	Total
			2021	2020
	£	£	£	£
Karian & Box	-	-	-	3,000
St Pancras Welfare	-	-	-	350
Other donations	100	-	100	-
	100	-	100	3,350

3. Grants

	£	£	£	£
Lankelly Chase Foundation	20,000	-	20,000	150,000
The National Lottery Community Fund	-	165,000	165,000	90,000
Tudor Trust Fund	75,000	2,000	77,000	30,000
Covid Support Grants	17,315	-	17,315	-
Power to Change	-	55,000	55,000	30,000
Lloyds Foundation	-	30,352	30,352	30,352
	112,315	252,352	364,667	330,352

4. Contracts

	£	£	£	£
Hub Day opportunities Services	21,344	-	21,344	
6 - 8 Weeks Prevention Services	121,766	-	121,766	152,592
Healthy Minds	105,000	-	105,000	105,000
Community Impact Fund	6,114	-	6,114	7,400
Resilience Network Project	162,102	-	162,102	-
Community support services	150,821	-	150,821	100,660
	567,147	-	567,147	365,652

Likewise Community

Notes to the Accounts

For the Year Ended 31 March 2021

5. Total expenditure

	Hub Day Opportunity Services	6-8 Weeks Prevention Service	Community Impact Fund	Resilience Network	Healthy Minds	Community Support Services	Grants to Individuals	Governance costs	Total 2021	Total 2020
	£	£	£	£	£	£	£	£	£	£
Costs allocated to activities directly where possible and on percentages derived from the budget for those costs which could not be allocated directly.										
Salaries (Note 7)	27,525	79,639	3,825	103,815	67,207	291,169	-	5,457	578,637	565,180
Other staffing costs	303	871	41	1,117	723	2,439	-	170	5,664	13,814
Accommodation costs	9,366	2,834	136	3,691	2,390	6,006	-	369	24,791	48,163
Volunteer costs	-	4	-	-	-	-	-	-	4	158
Catering	-	-	-	-	-	-	-	-	-	10,775
Insurance	229	1,148	56	1,503	973	2,315	-	728	6,952	16,841
Independent examination fee	-	-	-	-	-	-	-	4,500	4,500	4,500
Consultancy, legal and professional fees	475	1,829	410	2,363	1,529	4,907	-	3,330	14,843	53,327
Office and other costs	728	8,137	175	4,737	3,213	9,094	-	513	26,596	30,464
Depreciation	121	605	30	792	512	1,603	-	-	3,663	3,922
Grants paid to individuals	-	-	-	-	-	-	1,250	-	1,250	2,151
	38,748	95,066	4,672	118,017	76,546	317,533	1,250	15,067	666,900	749,295

Likewise Community

Notes to the Accounts

For the Year Ended 31 March 2021

6. Net incoming/outgoing resources for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	3,663	3,922
Independent examination fees	4,500	4,500
	<u>8,163</u>	<u>8,422</u>

7. Staff costs

	2021	2020
	£	£
Wages and salaries	495,170	490,810
Social security costs	44,470	39,964
Pension costs	38,997	34,406
	<u>578,637</u>	<u>565,180</u>

No employee received emoluments of more than £60,000.

The average number of employees during the period was:

	2021	2020
	No.	No.
Staff employed on permanent contracts	19	18
Staff employed on zero-hours contracts	10	13
	<u>29</u>	<u>31</u>

8. Trustee remuneration

No remuneration was paid to the trustees in their capacity as trustees. Travel expenses of £720 were reimbursed to one trustee (2020 £nil).

Likewise Community

Notes to the Accounts

For the Year Ended 31 March 2021

9. Tangible fixed assets

	IT/Computer equipment £	Other equipment £	Furniture £	Total £
Cost				
At 1 April 2020	40,851	47,297	40,378	128,526
Additions	2,882	-	-	2,882
At 31 March 2021	43,733	47,297	40,378	131,408
Depreciation				
At 1 April 2020	33,359	46,482	36,920	116,761
Charge for the year	2,594	204	865	3,663
At 31 March 2021	35,953	46,686	37,785	120,424
Net book value				
At 31 March 2021	7,780	611	2,593	10,984
<i>Net book value</i>				
<i>At 31 March 2020</i>	<i>7,492</i>	<i>815</i>	<i>3,458</i>	<i>11,765</i>

10. Debtors

	2021 £	2020 £
Fees receivable	72,656	84,629
Other debtors	64,596	3,925
Prepayments	3,870	12,986
	141,122	101,540

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Deferred income (note 12)	1,220	3,220
Other creditors and accruals	41,611	48,077
	42,831	51,297

Likewise Community

Notes to the Accounts

For the Year Ended 31 March 2021

12. Deferred income	£
Balance at 1 April 2020	3,220
Amount released to incoming resources	(3,220)
Amount deferred in year	1,220
Balance at 31 March 2021	1,220

Deferred income represents grant and contract income received in advance.

13. Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Tangible fixed assets	10,984	-	10,984
Current assets	464,059	131,054	595,113
Current liabilities	(42,831)	-	(42,831)
Net assets at 31 March 2021	432,212	131,054	563,266

14. Movement in funds	At 1 April 2020	Incoming resources	Outgoing resources	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted funds					
General funds	281,643	685,377	(534,808)	-	432,212
	281,643	685,377	(534,808)	-	432,212
Restricted funds					
Community Support Services	-	252,352	(130,842)	-	121,510
Individual Grants	10,794	-	(1,250)	-	9,544
Total restricted funds	10,794	252,352	(132,092)	-	131,054
Total funds	292,437	937,729	(666,900)	-	563,266

Purposes of restricted funds

- *Community Support Services fund: to deliver high quality, deeply person-centred community care; to influence the social care sector through sharing learning; to explore community ownership; costs towards a Pod Leader to deliver person-centred community care; to deliver social care and mental health services through the Pod Model, weaving one-to-one support, social work training and community activity into one.*
- *Individual grants for the relief of poverty fund: to distribute grants raised for that purpose to individual clients of the St Pancras Refugee Centre.*

15. Related Party Transactions

No related party transactions took place during the year.

Likewise Community

Notes to the Accounts

For the Year Ended 31 March 2021

16. Commitments

Operating lease commitments

The total of future minimum lease payments under non-cancellable operating leases at 31 March 2021 are as follows:

	2021	2020
	£	£
Not later than one year	4,553	8,932
Later than one year but less than five years	9,107	-
	<hr/>	<hr/>
	13,660	8,932
	<hr/>	<hr/>

17. Pension costs

The employer's contribution is 8% of the salaries of eligible staff. The contribution is paid into a workplace pension scheme. Pension costs amounted to £38,997 (2020 £34,406).