

FEEL GOOD FACTOR (LEEDS)

England & Wales · Charity number 1121467

Details

Status	Registered
Legal form	Charitable company
Company number	06020041
Registered	2007-11-02
Register	View on the Charity Commission register

Contact

Address	53 Louis Street Leeds LS7 4BP
Phone	01133504200
Email	office@fgfleeds.org
Website	www.fgfleeds.org

Activities

Objects: FOR THE BENEFIT OF INDIVIDUALS AND COMMUNITIES LIVING AND/OR WORKING IN THE LEEDS CITY REGION ("THE AREA OF BENEFIT") IN PARTICULAR ETHNIC MINORITIES OR OTHERS WHO ARE SOCIALLY OR ECONOMICALLY DISADVANTAGED IN SOME WAY BY ADVANCING EDUCATION AND PRESERVING AND PROMOTING THE IMPORTANCE OF GOOD HEALTH AND MENTAL WELL-BEING AMONGST THE SAID INDIVIDUALS AND COMMUNITIES IN ORDER TO IMPROVE THEIR CONDITIONS OF LIFE.'

Activities: The main objective of the charity is to reduce health inequalities for people living in disadvantaged areas of Leeds. Activities and services include:- Physical and mental well being activities- Education and Training- Intergeneration work- Activities that promote inclusion and break down social isolation

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, LEEDS
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£745,077	£803,206	£276,079	21
2024-03-31	£872,303	£864,934	£334,208	24
2023-03-31	£812,090	£869,680	£326,839	24
2022-03-31	£731,376	£771,799	£384,429	19
2021-03-31	£842,626	£705,271	£424,852	17

Trustees

Name	Role	Appointed
Dr Tanefa Apekey		2021-04-20
Gillian Ann Ramsden		2025-06-04
MARTIN RICHARD HORBURY		2018-05-22
Mohammed Rashed Khan		2025-07-22
Nathaniel Lindo		2016-11-21
Nawrin Khan Nijhum		2025-05-12
SHARON BROOKS		2012-01-12

FEEL GOOD FACTOR (LEEDS)

England & Wales - Charity number 1121467

Accounts

Company number: 6020041

Charity Number: 1121467

Feel Good Factor (Leeds)

Report and financial statements
For the year ended 31st March 2025

Feel Good Factor (Leeds)
Reference and administrative information
for the year ended 31st March 2025

Company number 6020041

Charity number 1121467

Registered office and operational address 53 Louis Street, Chapeltown, Leeds, LS7 4BP

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Martin Horbury	Chair
Andy Taylor	Resigned November 2024
Valerie Francis	Resigned May 2025
Nathaniel Lindo	
Sharon Brooks	
Heather Thrippleton	Resigned December 2024
Chris Cushing	
Tanefa Apekey	
Karla Gallon	Appointed April 2025
Nawrin Nijhum	Appointed May 2025
Gillian Ramsden	Appointed June 2025
Thomas Booth	Resigned May 2024

Key management Corrina Lawrence Chief Executive Officer

Bankers Unity Trust Bank
Planetary Road, Willenhall WV1 9DG

United Trust Bank
One Ropemaker Street, London EC2Y 9AW

Independent Examiner Catherine Hall FCCA DChA
Beehive Mill, Jersey St, Manchester M4 6JG

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2025 (continued)

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's purposes as set out in the memorandum and articles of association.

The overarching objective of the charity shall be for the benefit of individuals and communities living and/or working in the Leeds City Region, in particular BME or others who are socially or economically disadvantaged in some way. The objective is met by advancing education and preserving and promoting the importance of good health and mental wellbeing amongst the said individuals and communities in order to improve their conditions of life.

Our Vision

Freedom from health inequalities resulting in an inclusive and equitable society ensuring good health and improved life expectancy for all.

Our Values

Feel Good Factor is committed to:

- providing services which meet the needs of local people and communities.
- working with pride and respect, forming honest and open relationships.
- being flexible and friendly in our work with people, the organisation and each other.
- establishing partnerships and addressing inequality.
- investing in the development and wellbeing of our staff and volunteers.

Our Strategic Aims

- Aim 1** To be a successful organisation with a sustainable resource base – to bring money in for projects and to continue to exist.
- Aim 2** To be aware of and responsive to changing cultures and needs of communities, increase and improve health outcomes for people who are disadvantaged by addressing the wider determinants of health.
- Aim 3** To continue to deliver high quality, affordable, accessible health and wellbeing preventative services.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2025 (continued)

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities, and whom it tries to help, are described below. All its charitable activities focus on reducing health inequalities and are undertaken to further Feel Good Factor's charitable purposes for the public benefit.

Our Funding, Services & Partnership Working

As a third sector organisation and charity over the years we have been successful in securing much needed funding to deliver a wide range of culturally appropriate activities and services in order to meet the needs of those most marginalised and vulnerable in local communities and on a city-wide basis.

However, the current financial crisis has had an impact on the charity and we have seen a substantial reduction in funding as a result of budget cuts to commissioned work from our statutory partners.

As a charity we recognise that this is a crucial time and that we will need to work even harder to maintain sustainability over the coming year.

Feel Good Factor's activities and services are funded through a mixture of commissioned and grant funding and much of our work is in partnership with others.

Better Together

Feel Good Factor is the lead and accountable body delivering on the Leeds City Council Public Health funded 'Better Together' programme across East North and East Leeds with delivery partners Space2, Zest, Shantona and Touchstone. We are now into the 3rd year of a five-year contract. Activities include healthy eating, cooking on a budget, physical activity classes for the young and not so young, activities that support mental wellbeing, such as confidence building, arts and crafts, singing and community gardening to name a few.

Linking Leeds

We continue to be one of six delivery partners of Linking Leeds, an integrated free city-wide Social Prescribing service for the people of Leeds. The project is a way of linking individuals with a range of local community services to improve social, emotional and mental wellbeing. Linking Leeds provides Social Prescribing for all people age 16 years and beyond – while responding to the specific health profiles of communities. The service has been funded by the Leeds NHS ICB (Integrated Care Board)

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2025 (continued)

for a further 5 years commencing September 2024. However, as a result the current financial crisis funding has been reduced.

Chapeltown Primary Care Network Social Prescribing Service

Funding has been reduced from Chapeltown PCN but we continue to provide 1 Link Worker (social prescribing) and 2 Health and Wellbeing Coaches between 2024 and 2025 to work with patients identified with specific support needs within GP settings. It is anticipated that this partnership will continue through to 2026.

Leeds Sensory Service

Work in partnership with BID – the lead and accountable body and Association of Blind Asians (ABA) to deliver the Leeds Sensory Service formerly known as Leeds Hearing and Sight Loss Service. Funded by Leeds City Council, the service is now in its eighth year. Feel Good Factor's role is to support members of ethnically diverse communities with hearing and sight loss in accessing the service and to improve awareness of the service and support available where take up is low. In addition to this Feel Good Factor provides a range activities for the deaf and hard of hearing communities which include the Deaf Club based at the West Yorkshire Playhouse, healthy eating cooking classes, mindfulness and yoga as well providing information and the fitting of aids around the home to make life easier.

Choices

In April 2022 Feel Good Factor successfully secured 3 years funding from the Henry Smith Charity. The focus of the project is to reduce loneliness and social isolation, primarily but not solely for members of the older ethnically diverse communities in East North East Leeds. Choices uses person-centred approaches in reaching older people who are experiencing high levels of social isolation, are lacking confidence and need support in getting out of their home. However, the impact of cost living has had a detrimental effect on all communities and we have worked hard to secure additional funding to ensure that older people in the area have access to food and warm spaces. Our activities include the Saturday Social Group, supporting people through volunteers to get out of the home, and other activities which improve health and mental wellbeing such as Tai Chi, healthy eating courses, mindfulness, arts and crafts and building social networks.

Enhance

Funded for one year commencing April 2024 by LCH (Leeds Community Healthcare) via Leeds Older People's Forum Feel Good Factor's role was to provide a person-centred core offer of support to people referred from the LCH teams in the area linked to Chapeltown Neighbourhood Team(s) with a view to improve outcomes for people. These included improved recovery and rehabilitation, improved quality of life and wider health and wellbeing improvement, improve third sector organisations links with LCH teams & other agencies to enable provision of joined up, appropriate, holistic care for people. Feel Good Factor's Development and Support workers visited people in their homes and agreed a support package with them for up to 12 weeks. In addition to this Feel Good Factor also provided an outreach service, visiting community groups, places of worship, housing associations and other third sector organisations with the aim of encouraging take up of LCH services.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2025 (continued)

Connect

The Connect Men's Group runs twice a week to bring together men for support, self-development and friendship. It is funded for one year by The Lottery 'Awards for All' programme. The focus of the project and its activities is to reduce loneliness and social isolation, ensuring that men are at the heart of the project, and its development, are invested in and supported to make a difference for themselves and for others. The project uses person centred approaches in reaching men who are experiencing high levels of loneliness/social isolation, who are lacking in confidence and the support needed to engage with others.

Real Connect

Grant-funded for one year by Leeds Community Mental Health Trust as part of the Leeds Transforming Mental Health Services. Real Connect was a partnership between Feel Good Factor and Calm and Centred. Calm and Centred CIC and Feel Good Factor agreed to work together collaboratively to bring together and build on the mental wellbeing services both organisations already provide to black men. This means the funding will ensure that more black men in Leeds have access to culturally sensitive counselling, psychotherapy and a wide range of group activities alongside other interventions

Volunteering

During the year a total of 18 people volunteered to work across the organisation's projects and activities, these included after school activities for 5 to 8 years old, the Saturday social club, swimming and art and crafts activities.

Beneficiaries of our services

Feel Good Factor is proud of its many achievements since its inception in 2003. The Charity continues to go from strength to strength despite the impact of the cost of living on service delivery, overheads, and staff costs, and is pleased to have engaged with and supported 1502 individuals between 2024/2025.

Financial review

With a squeeze on contract values, income fell from £872,303 to £745,077. There was a corresponding fall in expenditure from £864,934 to £803,206. The overall shortfall of £58,129 was partly offset by restricted funding brought forward, so that the amount taken from reserves to finance the shortfall was limited to £17,026.

Payments made to partners came to a total of £289,050, and this has been included in the total of both income and expenditure.

The charity managed 15 projects over the course of the year under restricted and unrestricted funds.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2025 (continued)

Reserves policy

The Trustees consider that the charity needs to hold a reserve in the form of a minimum cash balance to ensure that it can continue to operate robustly. As well as providing security in the event of unforeseen circumstances, the reserve gives the charity the opportunity to maintain charitable work on a short-term basis once old funding streams have come to an end, and until new ones have been secured. Many funding streams are short-term, and without a reserve, medium-term planning would be difficult. The minimum that the charity would need to hold to cover running costs for a limited period and the eventuality of wind-up costs is £200,000. A higher reserve would provide more security and flexibility when there is pressure on income, and the reserves have considered it prudent to set up an upper limit for the reserve of £350,000. The charity therefore aims to set the level of the reserve in the target range of £200,000 to £350,000. At 31st March 2025 the level of free reserves was £249,270 (2024: £264,564).

Plans for the future

The charity plans to continue the activities outlined in the forthcoming years subject to satisfactory funding arrangements and to identify other areas of need.

An overview of new projects has been given above in the section "Achievements and Performance".

Structure, governance and management

Governing document

The charity's governing document is its memorandum and articles of association dated 6th October 2006.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2024 was eight.

Recruitment and appointment of trustees

A skills audit is used to identify any gaps in skills, experience, and expertise within the Board of Directors/Trustees. Trustees are recruited with these gaps in mind. Interested parties are provided with information regarding the charity and its Board of Trustees. Parties are required to present the Board with relevant information, at which point the Board will make a decision whether to appoint.

Induction and training of trustees

Following appointment trustees are invited to meet with the Chief Officer and members of staff for an induction.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2025 (continued)

Organisational structure

The Board of Trustees consists of 8 members who are responsible for the strategic direction of the organisation which is overseen by the Chief Officer on the behalf of the Board of Directors/Trustees. The Board meetings take place on a bi-monthly basis.

Related parties and relationships with other organisations

The charity is a member of the Orion partnership. The Orion Partnership is a consortium of four like-minded organisations: Feel Good Factor, Zest-Health for Life, Space2 and Shantona Women's Centre, all based and working within East North East Leeds and sharing common values and organisational cultures. Together, we have over 40 years' direct experience of working in our communities. The charities have successfully worked together on a number of projects.

Remuneration policy for key management personnel

Salaries for key management personnel are reviewed by the trustees on an annual basis.

Risk management

The Board of Trustees has adopted a risk management process thereby putting in steps to mitigate these.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2025 (continued)

Statement of responsibilities of the trustees

The trustees (who are also directors of Feel Good Factor (Leeds) for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

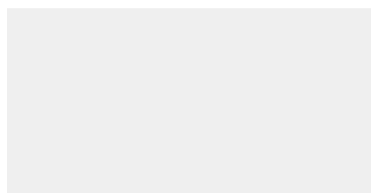
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

The trustees' annual report has been approved by the trustees on 22/07/25 and signed on their behalf by



Martin Horbury

Chair

Independent examiner's report
to the trustees of
Feel Good Factor (Leeds)

I report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 10 to 26.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Catherine Hall FCCA DChA
Slade & Cooper Ltd
Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

30/10/2025

Date

Feel Good Factor (Leeds)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Charitable activities:	3				
Community Health		485,469	248,878	734,347	865,155
Investments	4	10,730	-	10,730	7,148
Total income		496,199	248,878	745,077	872,303
Expenditure on:					
Charitable activities:	5				
Community Health		513,225	289,981	803,206	864,934
Total expenditure		513,225	289,981	803,206	864,934
Net income/(expenditure) for the year	7	(17,026)	(41,103)	(58,129)	7,369
Transfer between funds		-	-	-	-
Net movement in funds for the year		(17,026)	(41,103)	(58,129)	7,369
Reconciliation of funds					
Total funds brought forward		266,296	67,912	334,208	326,839
Total funds carried forward		249,270	26,809	276,079	334,208

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

Feel Good Factor (Leeds)
Company number 6020041
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	-	1,732
Total fixed assets		-	1,732
Current assets			
Debtors	13	7,953	5,143
Investments	14	109,351	104,329
Cash at bank and in hand		191,221	276,085
Total current assets		308,525	385,557
Liabilities			
Creditors: amounts falling due in less than one year	15	(32,446)	(53,081)
Net current assets		276,079	332,476
Total assets less current liabilities		276,079	334,208
Net assets		276,079	334,208
The funds of the charity:			
Restricted income funds	16	26,809	67,912
Unrestricted income funds	17	249,270	266,296
Total charity funds		276,079	334,208

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

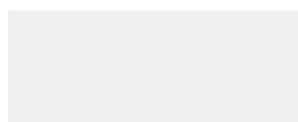
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts 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 accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 13 to 26 form part of these accounts.

Approved by the trustees on 22/07/25 and signed on their behalf by:



Martin Horbury (Chair)

Feel Good Factor (Leeds)
Statement of Cash Flows
for the year ending 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	22	(90,572)	37,395
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		10,730	7,148
Purchase of tangible fixed assets		-	-
Purchase of current asset investments		(5,022)	(2,067)
Cash provided by/(used in) investing activities		5,708	5,081
Increase/(decrease) in cash and cash equivalents in the year		(84,864)	42,476
Cash and cash equivalents at the beginning of the year		276,085	233,609
Cash and cash equivalents at the end of the year		191,221	276,085

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The 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), second edition - October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Generally Accepted Accounting Practice.

Feel Good Factor (Leeds) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	20%
Fixtures and fittings	20%
Office equipment	33%

k Debtors

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

l Current asset investments

Current asset investments include cash and other investments that are due to mature in less than one year or in more than three months from the balance sheet date.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

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.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

O Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

P Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on page 1.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
BID Services	-	41,133	41,133	37,169
Black Health Initiative	-	500	500	-
Calm & Centred CIC	-	15,971	15,971	-
Community Links	-	83,919	83,919	107,486
Chapeltown Primary Care Network	98,502	-	98,502	144,430
Hatch Local Care Partnership	-	-	-	5,000
Henry Smith Charity	-	56,000	56,000	54,700
Leeds Black Elders Association	-	-	-	1,000
Leeds City Council	378,581	2,763	381,344	392,898
Leeds Older People's Forum	-	46,991	46,991	64,278
Near Neighbours	-	500	500	-
Places For People	-	-	-	500
Sheffield University	-	-	-	1,130
Sports England	-	-	-	3,514
The National Lottery Community Fund	-	-	-	46,891
Windmill Community Transport	-	800	800	-
YBS Charitable Foundation	2,000	-	2,000	-
Yorkshire Dales National Park	-	-	-	320
Yorkshire Wildlife Trust	-	-	-	1,500
Course fees	400	-	400	400
Income from activities	4,981	301	5,282	2,736
Room hire	-	-	-	-
Other income	1,005	-	1,005	1,203
Total	485,469	248,878	734,347	865,155
<i>Total by fund 31 March 2024</i>	<i>531,362</i>	<i>333,793</i>	<i>865,155</i>	

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from charitable activities (continued)

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<i>BID Services</i>	-	37,169	37,169
<i>Community Links</i>	-	107,486	107,486
<i>Chapelton Primary Care Network</i>	138,610	5,820	144,430
<i>Hatch Local Care Partnership</i>	-	5,000	5,000
<i>Henry Smith Charity</i>	-	54,700	54,700
<i>Leeds Black Elders Association</i>	-	1,000	1,000
<i>Leeds City Council</i>	378,581	14,317	392,898
<i>Leeds Older People's Forum</i>	-	2,918	2,918
<i>Leeds Older People's Forum</i>	800	60,560	61,360
<i>Places For People</i>	500	-	500
<i>Sheffield University</i>	980	150	1,130
<i>Sports England</i>	-	3,514	3,514
<i>The National Lottery Community</i>	7,264	39,627	46,891
<i>Yorkshire Dales National Park</i>	320	-	320
<i>Yorkshire Wildlife Trust</i>	-	1,500	1,500
<i>Course fees</i>	400	-	400
<i>Income from activities</i>	2,704	32	2,736
<i>Other income</i>	1,203	-	1,203
Total 2024	<u>531,362</u>	<u>333,793</u>	<u>865,155</u>

4 Investment income

	<i>Unrestricted</i>	<i>Restricted</i>	<i>2025</i>	<i>2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income from bank deposits	10,730	-	10,730	7,148
	<u>10,730</u>	<u>-</u>	<u>10,730</u>	<u>7,148</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

5 Analysis of expenditure on charitable activities

	Community Health £	Total 2025 £	Total 2024 £
Staff costs	338,588	338,588	335,243
Accommodation	17,038	17,038	19,652
Project costs	318,721	318,721	322,915
Governance costs (see note 6)	2,922	2,922	4,394
Support costs (see note 6)	125,937	125,937	182,730
	<u>803,206</u>	<u>803,206</u>	<u>864,934</u>
		2025 £	2024 £
Restricted expenditure		289,981	327,087
Unrestricted expenditure		513,225	537,847
		<u>803,206</u>	<u>864,934</u>

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2025 £
Staff costs	Time spent	102,413	-	102,413
Office costs	Staff hours	23,524	-	23,524
Independent examination	Governance	-	1,350	1,350
Legal and professional	Governance	-	1,572	1,572
		<u>125,937</u>	<u>2,922</u>	<u>128,859</u>
	Basis of apportionment	Support £	Governance £	Total 2024 £
Staff costs	Time spent	159,447	-	159,447
Office costs	Staff hours	23,283	-	23,283
Independent examination	Governance	-	1,150	1,150
Legal and professional	Governance	-	3,244	3,244
		<u>182,730</u>	<u>4,394</u>	<u>187,124</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025	2024
	£	£
Depreciation	1,732	5,354
Independent examiner's fee	1,350	1,150
	<u> </u>	<u> </u>

8 Staff costs

Staff costs during the year were as follows:

	2025	2024
	£	£
Wages and salaries	387,604	436,473
Social security costs	32,005	34,723
Pension costs	19,197	21,358
Recruitment costs	209	365
Training and travel	1,986	1,771
	<u> </u>	<u> </u>
	<u>441,001</u>	<u>494,690</u>

Allocated as follows:

Charitable activities	338,588	335,243
Support costs	102,413	159,447
	<u> </u>	<u> </u>
	<u>441,001</u>	<u>494,690</u>

No employees has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed during the period was 21 (2024: 24).

The average full time equivalent number of staff employed during the period was 12.6 (2024: 15.3).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £121,026 (2024: £114,878).

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: Nil).

2 members of the management committee received travel and subsistence expenses during the year of £235 (2024:£77).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2024: nil).

10 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Leeds City Council	381,344	392,898
	381,344	392,898

There were no unfulfilled conditions and contingencies attaching to the grants

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Fixed assets: tangible assets

Cost	Leasehold improvements £	Fixtures & fittings £	Office equipment £	Total £
At 1 April 2024	93,972	23,627	16,464	134,063
Additions	-	-	-	-
At 31 March 2025	93,972	23,627	16,464	134,063
Depreciation				
At 1 April 2024	93,862	22,005	16,464	132,331
Charge for the year	110	1,622	-	1,732
At 31 March 2025	93,972	23,627	16,464	134,063
Net book value				
At 31 March 2025	-	-	-	-
At 31 March 2024	110	1,622	-	1,732

13 Debtors

	2025 £	2024 £
Other debtors	3,447	3,409
Prepayments and accrued income	4,506	1,734
	7,953	5,143

14 Current asset investments

	2025 £	2024 £
Cash or cash equivalents	109,351	104,329
	109,351	104,329

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	24,121	45,137
Taxation and social security costs	8,325	7,944
	<u>32,446</u>	<u>53,081</u>

16 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Community Health					
Access Fund	255	-	(255)	-	-
Choices	4,472	56,000	(60,472)	-	-
Enhance	5,482	42,000	(45,863)	-	1,619
Harm Minimisation	1,576	-	(1,576)	-	-
Holiday Club	-	3,064	(3,064)	-	-
Household Support Fund	957	4,991	(5,948)	-	-
IT projects	9,440	-	(9,440)	-	-
Leeds Sensory Services	-	41,133	(41,133)	-	-
Linking Leeds	1,927	83,919	(76,794)	-	9,052
Men's Group	19,871	15,971	(24,738)	-	11,104
Swimming Group	3,514	-	(2,554)	-	960
Warm Spaces	18,000	1,000	(17,344)	-	1,656
Windmill	-	800	(800)	-	-
Winter Warmth	2,418	-	-	-	2,418
	<u>67,912</u>	<u>248,878</u>	<u>(289,981)</u>	<u>-</u>	<u>26,809</u>
Total	<u>67,912</u>	<u>248,878</u>	<u>(289,981)</u>	<u>-</u>	<u>26,809</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

16 Analysis of movements in restricted funds (continued)

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
Community Health					
Access Fund	-	1,500	(1,245)	-	255
Care Coordinators	17,000	-	(17,000)	-	-
Choices	6,436	55,350	(57,314)	-	4,472
Enhance	9,403	44,967	(48,888)	-	5,482
Harm Minimisation	2,502	-	(926)	-	1,576
Holiday Club	(447)	9,745	(9,298)	-	-
Household Support Fund	1,350	12,945	(13,338)	-	957
IT projects	6,500	5,604	(2,664)	-	9,440
Leeds Sensory Services	-	37,169	(37,169)	-	-
Linking Leeds	-	107,486	(105,559)	-	1,927
Men's Group	8,136	25,691	(13,956)	-	19,871
Swimming Group	-	3,514	-	-	3,514
Warm Spaces	10,326	26,904	(19,230)	-	18,000
Winter Warmth	-	2,918	(500)	-	2,418
Total	61,206	333,793	(327,087)	-	67,912

Name of restricted fund

Description, nature and purposes of the fund

Access Fund	This is a project to promote digital inclusion
Choices	This is a project funded by the Henry Smith Charity to offer activities which aim to reduce social isolation.
Enhance	This is a project with the objective of improving outcomes for people living with frailty.
Harm Minimisation	This was a project to restrict the damage caused by the covid-19 pandemic.
Holiday Club	This is a project to run activities for families during the school holidays.
Household Support Fund	This is a project to support families most vulnerable to the rising cost of living.
IT projects	These are projects to support the community with IT issues.
Leeds Sensory Services	A project to support people with hearing and sight loss to be as healthy and independent as possible.
Linking Leeds	This is the social prescribing service for north Leeds.
Men's Group	Our Connect men's group runs twice a week and brings together men at risk of social isolation.
Swimming Group	This is a group to help people participate in swimming activities.
Warm Spaces	This is a group during the day on Friday to offer social activities and lunch.
Windmill	This is a grant to help with the cost of running outings.
Winter Warmth	This is a project to support vulnerable people in staying warm over the winter.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	264,564	496,199	(511,493)	-	249,270
Building repairs and upgrades	1,732	-	(1,732)	-	-
	<u>266,296</u>	<u>496,199</u>	<u>(513,225)</u>	<u>-</u>	<u>249,270</u>
	<u><u>266,296</u></u>	<u><u>496,199</u></u>	<u><u>(513,225)</u></u>	<u><u>-</u></u>	<u><u>249,270</u></u>
	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2024 £</i>
General fund	258,547	538,510	(532,494)	1	264,564
Building repairs and upgrades	7,086	-	(5,353)	(1)	1,732
	<u>265,633</u>	<u>538,510</u>	<u>(537,847)</u>	<u>-</u>	<u>266,296</u>
	<u><u>265,633</u></u>	<u><u>538,510</u></u>	<u><u>(537,847)</u></u>	<u><u>-</u></u>	<u><u>266,296</u></u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.
Building repairs and upgrades	This represents the net book value of fixed assets.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Net current assets/(liabilities)	249,270	-	26,809	276,079
Creditors of more than one year	-	-	-	-
Total 2025	249,270	-	26,809	276,079
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>1,732</i>	<i>-</i>	<i>-</i>	<i>1,732</i>
<i>Net current assets/(liabilities)</i>	<i>262,832</i>	<i>1,732</i>	<i>67,912</i>	<i>332,476</i>
<i>Creditors of more than one year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total 2024	264,564	1,732	67,912	334,208

19 Contingent assets

There were no contingent assets.

20 Contingent liability

There were no contingent liabilities.

21 Post balance sheet events

There were no significant post balance sheet events.

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the year	(58,129)	7,369
Adjustments for:		
Depreciation charge	1,732	5,354
Loss/(profit) on sale of fixed assets	-	-
Dividends, interest and rents from investments	(10,730)	(7,148)
Decrease/(increase) in debtors	(2,810)	(499)
Increase/(decrease) in creditors	(20,635)	32,319
Net cash provided by/(used in) operating activities	(90,572)	37,395

FEEL GOOD FACTOR (LEEDS)

England & Wales - Charity number 1121467

Accounts

Company number: 6020041

Charity Number: 1121467

Feel Good Factor (Leeds)

Report and financial statements
For the year ended 31st March 2024

Feel Good Factor (Leeds)
Reference and administrative information
for the year ended 31st March 2024

Company number 6020041

Charity number 1121467

Registered office and operational address 53 Louis Street, Chapeltown, Leeds, LS7 4BP

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Martin Horbury	Chair
Thomas Booth	Resigned May 2024
Andy Taylor	
Valerie Francis	
Nathaniel Lindo	
Sharon Brooks	
Heather Thrippleton	
Chris Cushing	
Tanefa Apekey	

Key management Corrina Lawrence Chief Executive Officer

Bankers Unity Trust Bank
Planetary Road, Willenhall WV1 9DG

United Trust Bank
One Ropemaker Street, London EC2Y 9AW

Independent Examiner Catherine Hall FCCA DChA
Beehive Mill, Jersey St, Manchester M4 6JG

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2024 (continued)

The trustees present their report and the unaudited financial statements for the year ended 31 March 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's purposes as set out in the memorandum and articles of association.

The overarching objective of the charity shall be for the benefit of individuals and communities living and/or working in the Leeds City Region, in particular BME or others who are socially or economically disadvantaged in some way. The objective is met by advancing education and preserving and promoting the importance of good health and mental wellbeing amongst the said individuals and communities in order to improve their conditions of life.

Our Vision

Freedom from health inequalities resulting in an inclusive and equitable society ensuring good health and improved life expectancy for all.

Our Values

Feel Good Factor is committed to:

- providing services which meet the needs of local people and communities.
- working with pride and respect, forming honest and open relationships.
- being flexible and friendly in our work with people, the organisation and each other.
- establishing partnerships and addressing inequality.
- investing in the development and wellbeing of our staff and volunteers.

Our Strategic Aims

- | | |
|--------------|--|
| Aim 1 | To be a successful organisation with a sustainable resource base – to bring money in for projects and to continue to exist. |
| Aim 2 | To be aware of and responsive to changing cultures and needs of communities, increase and improve health outcomes for people who are disadvantaged by addressing the wider determinants of health. |
| Aim 3 | To continue to deliver high quality, affordable, accessible health and wellbeing preventative services. |

Feel Good Factor (Leeds)

Report of the Trustees

for the year ended 31 March 2024 (continued)

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities, and whom it tries to help, are described below. All its charitable activities focus on reducing health inequalities and are undertaken to further Feel Good Factor's charitable purposes for the public benefit.

Our Funding, Services & Partnership Working

As a third sector organisation and charity we have successfully secured much needed funding to deliver a wide range of culturally appropriate activities and services in order to meet the needs of those most marginalised and vulnerable in local communities and on a city wide basis and we hope to continue to do so in the years to come.

We are involved in a number of significant projects and strategic partnerships, but we recognise that we cannot survive on past reputation alone given the current financial climate and we will need to work hard to maintain sustainability with reducing budgets whilst ensuring the quality of service we provide is maintained.

Feel Good Factor's activities and services are funded through a mixture of commissioned and grant funding and much of our work is in partnership with others.

Better Together

Feel Good Factor is the lead and accountable body delivering on the Leeds City Council Public Health funded 'Better Together' programme across East North and East Leeds with delivery partners Space2, Zest, Shantona and Touchstone. We are now into the 2nd year of a five-year contract. Activities include healthy eating, cooking on a budget, physical activity classes for the young and not so young, activities that support mental wellbeing, such as confidence building, arts and crafts, singing and community gardening to name a few.

Linking Leeds

We are proud to be one of six delivery partners of Linking Leeds, an integrated free city-wide Social Prescribing service for the people of Leeds. The project is a way of linking individuals with a range of local community services to improve social, emotional and mental wellbeing. Linking Leeds provides

Feel Good Factor (Leeds)

Report of the Trustees

for the year ended 31 March 2024 (continued)

Social Prescribing for all people age 16 years and beyond – while responding to the specific health profiles of communities. The service is funded by the Leeds NHS ICB (Integrated Care Board) for a further 5 years commencing September 2024.

Chapeltown Primary Care Network Social Prescribing Service

Funding secured from Chapeltown PCN to provide 3 Link Workers (social prescribing) and 3 Health and Wellbeing Coaches over a 2.5 year period to work with patients identified with specific support needs within GP settings. In April 2024 funding was extended for a further six months and we are awaiting the PCN's decision as to whether to continue the partnership.

Leeds Sensory Service

Work in partnership with BID – the lead and accountable body and Association of Blind Asians (ABA) to deliver the Leeds Sensory Service formerly known as Leeds Hearing and Sight Loss Service. Funded by Leeds City Council, the service is now in its seventh year. Feel Good Factor's role is to support members of ethnically diverse communities with hearing and sight loss in accessing the service and to improve awareness of the service and support available where take up is low. In addition to this Feel Good Factor provides a range activities for the deaf and hard of hearing communities which include the Deaf Club based at the West Yorkshire Playhouse, healthy eating cooking classes, mindfulness and yoga as well providing information and the fitting of aids around the home to make life easier.

Choices

In April 2022 Feel Good Factor successfully secured 3 years funding from the Henry Smith Charity. The focus of the project is to reduce loneliness and social isolation, primarily but not solely for members of the older ethnically diverse communities in East North East Leeds. Choices uses person-centred approaches in reaching older people who are experiencing high levels of social isolation, are lacking confidence and need support in getting out of their home. However the impact of cost living has had a detrimental effect on all communities and we have worked hard to secure additional funding to ensuring that older people in the area have access food and warm spaces. Our activities include the Saturday Social Group, supporting people through volunteers to get out of the home, and other activities which improve health and mental wellbeing such as Tai Chi, healthy eating courses, mindfulness, arts and crafts and building social networks.

Enhance

Funded for one year commencing April 2024 by LCH (Leeds Community Healthcare) via Leeds Older People's Forum Feel Good Factor's role is to provide a person-centred core offer of support to people referred from the LCH teams in the area linked to Chapeltown Neighbourhood Team(s) with a view to improve outcomes for people. These include improved recovery and rehabilitation, improved quality of life and wider health and wellbeing improvement, improve third sector organisations links with LCH teams & other agencies to enable provision of joined up, appropriate, holistic care for people. Feel Good Factor's Development and Support workers will visit people in their homes and will agree a support package with

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2024 (continued)

them for up to 12 weeks. In addition to this Feel Good Factor will also provide an outreach service, visiting community groups, places of worship, housing associations and other third sector organisations with the aim of encouraging take up of LCH services.

Enhance replaces many elements of the Swift project which ran for three years from 2021 to 2024.

Connect

Connect Men's Groups run twice a week and bring together men for support, self-development and friendship. It is funded for one year by The Lottery 'Awards for All' programme. The focus of the project and its activities is to reduce loneliness and social isolation, ensuring that men are at the heart of the project, and its development, are invested in and supported to make a difference for themselves and for others. The project will use person centred approaches in reaching men who are experiencing high levels of loneliness/social isolation, who are lacking in confidence and the support needed to engage with others.

Real Connect

Grant-funded for one year by Leeds Community Mental Health Trust as part of the Leeds Transforming Mental Health Services. Real Connect is a partnership between Feel Good Factor and Calm and Centred. Calm and Centred CIC and Feel Good Factor agreed to work together collaboratively to bring together and build on the mental wellbeing services both organisations already provide to black men. This means the funding will ensure that more black men in Leeds have access to culturally sensitive counselling, psychotherapy and a wide range of group activities alongside other interventions

Calm and Centred will deliver the 'Real Talk' Black Mens Mental Health Service which follows a model that works specifically with men to encourage and develop well-being, reduce isolation, engage with culturally sensitive psychological intervention and empowerment. The men will receive six one-to-one counselling sessions with black counsellors with access to the Feel Good Factor's 'Real Connect' Mens Group sessions before and after the counselling sessions.

Feel Good Factor will deliver the 'Real Connect' men's health and wellbeing programme in partnership with men which will support them to take action on their own health and mental wellbeing, enabling them to build social networks, connect with their communities, build confidence and self-esteem, exercise power and control over their lives.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2024 (continued)

Volunteering

During the year a total of 18 people volunteered to support isolated people through telephone befriending, doorstep chats, shopping and prescription collections, food parcels, online and face to face activities.

Beneficiaries of our services

Feel Good Factor is proud of its many achievements since its inception in 2003. The Charity continues to go from strength to strength despite the impact of the cost of living on service delivery, overheads, and staff costs, and is pleased to have engaged with and supported 1700 individuals during 2023/24.

Financial review

Income over the year increased from £812,090 to £872,303. Overall, there was a surplus of £7,369, and this was made up of an unrestricted surplus of £663 and a restricted surplus of £6,706. The charity achieved its financial objective of breaking even.

Payments made to partners came to a total of £286,546, and this has been included in the total of both income and expenditure.

The charity managed 15 projects over the course of the year under restricted and unrestricted funds.

Reserves policy

The Trustees consider that the charity needs to hold a reserve in the form of a minimum cash balance to ensure that it can continue to operate robustly. As well as providing security in the event of unforeseen circumstances, the reserve gives the charity the opportunity to maintain charitable work on a short-term basis once old funding streams have come to an end, and until new ones have been secured. Many funding streams are short-term, and without a reserve, medium-term planning would be difficult. The Trustees have calculated that the charity needs a minimum reserve of £250,000. This equates to 3.5 months' running costs. At 31st March 2024 the level of free reserves was £264,564 (2023: £258,547). This amounted to 3.6 months' running costs.

Plans for the future

The charity plans to continue the activities outlined in the forthcoming years subject to satisfactory funding arrangements and to identify other areas of need.

An overview of new projects has been given above in the section "Achievements and Performance".

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2024 (continued)

Structure, governance and management

Governing document

The charity's governing document is its memorandum and articles of association dated 6th October 2006.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2024 was eight.

Recruitment and appointment of trustees

A skills audit is used to identify any gaps in skills, experience, and expertise within the Board of Directors/Trustees. Trustees are recruited with these gaps in mind. Interested parties are provided with information regarding the charity and its Board of Trustees. Parties are required to present the Board with relevant information, at which point the Board will make a decision whether to appoint.

Induction and training of trustees

Following appointment trustees are invited to meet with the Chief Officer and members of staff for an induction.

Organisational structure

The Board of Trustees consists of 8 members who are responsible for the strategic direction of the organisation which is overseen by the Chief Officer on the behalf of the Board of Directors/Trustees. The Board meetings take place on a bi-monthly basis.

Related parties and relationships with other organisations

The charity is a member of the Orion partnership. The Orion Partnership is a consortium of four like-minded organisations: Feel Good Factor, Zest-Health for Life, Space2 and Shantona Women's Centre, all based and working within East North East Leeds and sharing common values and organisational cultures. Together, we have over 40 years' direct experience of working in our communities. The charities have successfully worked together on a number of projects.

Remuneration policy for key management personnel

Salaries for key management personnel are reviewed by the trustees on an annual basis.

Risk management

The Board of Trustees has adopted a risk management process thereby putting in steps to mitigate these.

Feel Good Factor (Leeds)

Report of the Trustees

for the year ended 31 March 2024 (continued)

Statement of responsibilities of the trustees

The trustees (who are also directors of Feel Good Factor (Leeds) for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

The trustees' annual report has been approved by the trustees on 24/09/24 and signed on their behalf by

Martin Horbury

Chair

Independent examiner's report
to the trustees of
Feel Good Factor (Leeds)

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 10 to 25.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Catherine Hall FCCA DChA
Slade & Cooper Ltd
Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

14/11/2024

Date

Feel Good Factor (Leeds)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Charitable activities: Community Health	3	531,362	333,793	865,155	809,105
Investments	4	7,148	-	7,148	2,985
Total income		538,510	333,793	872,303	812,090
Expenditure on:					
Charitable activities: Community Health	5	537,847	327,087	864,934	869,680
Total expenditure		537,847	327,087	864,934	869,680
Net income/(expenditure) for the year	7	663	6,706	7,369	(57,590)
Transfer between funds		-	-	-	-
Net movement in funds for the year		663	6,706	7,369	(57,590)
Reconciliation of funds					
Total funds brought forward		265,633	61,206	326,839	384,429
Total funds carried forward		266,296	67,912	334,208	326,839

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

Feel Good Factor (Leeds)
Company number 6020041
Balance sheet as at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	12	1,732	7,086
Total fixed assets		1,732	7,086
Current assets			
Debtors	13	5,143	4,644
Investments	14	104,329	102,262
Cash at bank and in hand		276,085	233,609
Total current assets		385,557	340,515
Liabilities			
Creditors: amounts falling due in less than one year	15	(53,081)	(20,762)
Net current assets		332,476	319,753
Total assets less current liabilities		334,208	326,839
Net assets		334,208	326,839
The funds of the charity:			
Restricted income funds	16	67,912	61,206
Unrestricted income funds	17	266,296	265,633
Total charity funds		334,208	326,839

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts 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 accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 25 form part of these accounts.

Approved by the trustees on 24/09/24 and signed on their behalf by:

Martin Horbury (Chair)

Feel Good Factor (Leeds)
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	22	37,395	(30,776)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		7,148	2,985
Purchase of tangible fixed assets		-	-
Purchase of current asset investments		(2,067)	(962)
Cash provided by/(used in) investing activities		5,081	2,023
Increase/(decrease) in cash and cash equivalents in the year		42,476	(28,753)
Cash and cash equivalents at the beginning of the year		233,609	262,362
Cash and cash equivalents at the end of the year		276,085	233,609

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The 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), second edition - October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Generally Accepted Accounting Practice.

Feel Good Factor (Leeds) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	20%
Fixtures and fittings	20%
Office equipment	33%

k Debtors

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

l Current asset investments

Current asset investments include cash and other investments that are due to mature in less than one year or in more than three months from the balance sheet date.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

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.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

O Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

P Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on page 1.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
BID Services	-	37,169	37,169	36,280
Community Links	-	107,486	107,486	89,246
Chapelton Primary Care Network	138,610	5,820	144,430	118,476
Hatch Local Care Partnership	-	5,000	5,000	-
Henry Smith Charity	-	54,700	54,700	53,300
Leeds Black Elders Association	-	1,000	1,000	-
Leeds City Council	378,581	14,317	392,898	440,221
Leeds Older People's Forum	-	2,918	2,918	-
Leeds Older People's Forum	800	60,560	61,360	58,326
Places For People	500	-	500	-
Sheffield University	980	150	1,130	-
Sports England	-	3,514	3,514	-
The National Lottery Community Fund	7,264	39,627	46,891	-
Windmill Community Transport	-	-	-	800
Yorkshire Dales National Park	320	-	320	-
Yorkshire Wildlife Trust	-	1,500	1,500	-
Zest - Health For Life	-	-	-	4,658
Course fees	400	-	400	-
Income from activities	2,704	32	2,736	6,632
Room hire	-	-	-	-
Other income	1,203	-	1,203	1,166
Total	531,362	333,793	865,155	809,105
<i>Total by fund 31 March 2023</i>	<i>546,359</i>	<i>262,746</i>	<i>809,105</i>	
	Unrestricted £	Restricted £	Total 2023 £	
BID Services	-	36,280	36,280	
Community Links	-	89,246	89,246	
Chapelton Primary Care Network	112,656	5,820	118,476	
Leeds City Council	421,905	18,316	440,221	
Leeds Older People's Forum	4,000	54,326	58,326	
The Henry Smith Charity	-	53,300	53,300	
Windmill Community Transport	-	800	800	
Zest - Health For Life	-	4,658	4,658	
Income from activities	6,632	-	6,632	
Other income	1,166	-	1,166	
Total	546,359	262,746	809,105	

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Investment income

	Unrestricted £	Restricted £	2024 £	2023 £
Income from bank deposits	7,148	-	7,148	2,985
	<u>7,148</u>	<u>-</u>	<u>7,148</u>	<u>2,985</u>

5 Analysis of expenditure on charitable activities

	Community Health £	Total 2024 £	Total 2023 £
Staff costs	335,243	335,243	335,866
Accommodation	19,652	19,652	23,991
Project costs	322,915	322,915	335,978
Governance costs (see note 6)	4,394	4,394	4,759
Support costs (see note 6)	182,730	182,730	169,086
	<u>864,934</u>	<u>864,934</u>	<u>869,680</u>
		2024 £	2023 £
Restricted expenditure		327,087	348,178
Unrestricted expenditure		537,847	521,502
		<u>864,934</u>	<u>869,680</u>

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2024 £
Staff costs	Time spent	159,447	-	159,447
Office costs	Staff hours	23,283	-	23,283
Independent examination	Governance	-	1,150	1,150
Legal and professional	Governance	-	3,244	3,244
		<u>182,730</u>	<u>4,394</u>	<u>187,124</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

Analysis of governance and support costs (continued)

	<i>Basis of apportionment</i>	<i>Support £</i>	<i>Governance £</i>	<i>Total 2023 £</i>
<i>Staff costs</i>	<i>Time spent</i>	147,112	-	147,112
<i>Office costs</i>	<i>Staff hours</i>	21,974	-	21,974
<i>Independent examination</i>	<i>Governance</i>	-	1,360	1,360
<i>Legal and professional</i>	<i>Governance</i>	-	3,399	3,399
		<u>169,086</u>	<u>4,759</u>	<u>173,845</u>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	<i>2024 £</i>	<i>2023 £</i>
Depreciation	5,354	5,356
Independent examiner's fee	1,150	1,360
	<u>6,504</u>	<u>6,716</u>

8 Staff costs

Staff costs during the year were as follows:

	<i>2024 £</i>	<i>2023 £</i>
Wages and salaries	436,473	423,813
Social security costs	34,723	34,832
Pension costs	21,358	20,982
Recruitment costs	365	418
Training and travel	1,771	2,933
	<u>494,690</u>	<u>482,978</u>

Allocated as follows:

Charitable activities	335,243	335,866
Support costs	159,447	147,112
	<u>494,690</u>	<u>482,978</u>

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 24 (2023: 24).

The average full time equivalent number of staff employed during the period was 15.3 (2023: 14.9).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £114,878 (2023: £104,897).

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

1 member of the management committee received travel and subsistence expenses during the year of £77 (2023:£39).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

10 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Leeds City Council	392,898	440,221
	392,898	440,221

There were no unfulfilled conditions and contingencies attaching to the grants

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

12 Fixed assets: tangible assets

Cost	Leasehold improvements £	Fixtures & fittings £	Office equipment £	Total £
At 1 April 2023	93,972	23,627	16,464	134,063
Additions	-	-	-	-
At 31 March 2024	93,972	23,627	16,464	134,063
Depreciation				
At 1 April 2023	90,462	20,051	16,464	126,977
Charge for the year	3,400	1,954	-	5,354
At 31 March 2024	93,862	22,005	16,464	132,331
Net book value				
At 31 March 2024	110	1,622	-	1,732
<i>At 31 March 2023</i>	<i>3,510</i>	<i>3,576</i>	<i>-</i>	<i>7,086</i>

13 Debtors

	2024 £	2023 £
Other debtors	3,409	3,025
Prepayments and accrued income	1,734	1,619
	5,143	4,644

14 Current asset investments

	2024 £	2023 £
Cash or cash equivalents	104,329	102,262
	104,329	102,262

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	45,137	13,423
Taxation and social security costs	7,944	7,339
	<u>53,081</u>	<u>20,762</u>

16 Analysis of movements in restricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Community Health					
Access Fund	-	1,500	(1,245)	-	255
Care Coordinators	17,000	-	(17,000)	-	-
Choices	6,436	55,350	(57,314)	-	4,472
Enhance	9,403	44,967	(48,888)	-	5,482
Harm Minimisation	2,502	-	(926)	-	1,576
Holiday Club	(447)	9,745	(9,298)	-	-
Household Support Fund	1,350	12,945	(13,338)	-	957
IT projects	6,500	5,604	(2,664)	-	9,440
Leeds Sensory Services	-	37,169	(37,169)	-	-
Linking Leeds	-	107,486	(105,559)	-	1,927
Men's Group	8,136	25,691	(13,956)	-	19,871
Swimming Group	-	3,514	-	-	3,514
Warm Spaces	10,326	26,904	(19,230)	-	18,000
Winter Warmth	-	2,918	(500)	-	2,418
Total	<u>61,206</u>	<u>333,793</u>	<u>(327,087)</u>	<u>-</u>	<u>67,912</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

16 Analysis of movements in restricted funds (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Community Health					
BOSS	-	6,500	-	-	6,500
Care Coordinators	57,025	-	(40,025)	-	17,000
Carer's Grant	23,486	(5,284)	(18,202)	-	-
Choices	5,761	-	(5,761)	-	-
Connect and support	33,050	-	(33,050)	-	-
Enhance	-	42,826	(33,423)	-	9,403
Harm Minimisation	4,888	-	(2,386)	-	2,502
Healthy Holidays	(463)	4,958	(1,041)	-	3,454
Household Support	-	5,000	(3,650)	-	1,350
Improving Lives	-	54,100	(47,664)	-	6,436
Leeds Sensory Service	-	36,280	(36,280)	-	-
Linking Leeds	-	89,246	(89,246)	-	-
Living Well	6,415	5,820	(4,099)	-	8,136
Men's Group	4,709	-	(4,709)	-	-
Orion	346	-	(346)	-	-
SWIFT	11,421	12,500	(23,921)	-	-
Warm Spaces	-	10,800	(474)	-	10,326
Youth Activities Fund	-	-	(3,901)	-	(3,901)
Total	146,638	262,746	(348,178)	-	61,206

Name of restricted fund	Description, nature and purposes of the fund
Access Fund	This is a project to promote digital inclusion
Care Coordinators	This was a grant to fund 2 PHM frailty care coordinator posts
Choices	This is a project funded by the Henry Smith Charity to offer activities which aim to reduce social isolation.
Enhance	This is a project with the objective of improving outcomes for people living with frailty.
Harm Minimisation	This was a project to restrict the damage caused by the covid-19 pandemic.
Holiday Club	This is a project to run activities for families during the school holidays.
Household Support Fund	This is a project to support families most vulnerable to the rising cost of living.
IT projects	These are projects to support the community with IT issues.
Leeds Sensory Services	A project to support people with hearing and sight loss to be as healthy and independent as possible.
Linking Leeds	This is the social prescribing service for north Leeds.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

Name of	Description, nature and purposes of the fund
Men's Group	Our Connect men's group runs twice a week and brings together men at
Swimming Group	This is a group to help people participate in swimming activities.
Warm Spaces	This is a group during the day on Friday to offer social activities and lunch.
Winter Warmth	This is a project to support vulnerable people in staying warm over the

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	258,547	538,510	(532,494)	1	264,564
Building repairs and upgrades	7,086	-	(5,353)	(1)	1,732
	<u>265,633</u>	<u>538,510</u>	<u>(537,847)</u>	<u>-</u>	<u>266,296</u>

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General fund	230,523	549,344	(514,234)	(7,086)	258,547
Building repairs and upgrades	7,268	-	(7,268)	7,086	7,086
	<u>237,791</u>	<u>549,344</u>	<u>(521,502)</u>	<u>-</u>	<u>265,633</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.
Building repairs and upgrades	This represents the net book value of fixed assets.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	1,732	-	-	1,732
Net current assets/(liabilities)	262,832	1,732	67,912	332,476
Creditors of more than one year	-	-	-	-
Total 2024	264,564	1,732	67,912	334,208
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>7,086</i>	<i>-</i>	<i>-</i>	<i>7,086</i>
<i>Net current assets/(liabilities)</i>	<i>251,461</i>	<i>7,086</i>	<i>61,206</i>	<i>319,753</i>
<i>Creditors of more than one year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total 2023	258,547	7,086	61,206	326,839

19 Contingent assets

There were no contingent assets.

20 Contingent liability

There were no contingent liabilities.

21 Post balance sheet events

There were no significant post balance sheet events.

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	7,369	(57,590)
Adjustments for:		
Depreciation charge	5,354	5,356
Loss/(profit) on sale of fixed assets	-	-
Dividends, interest and rents from investments	(7,148)	(2,985)
Decrease/(increase) in debtors	(499)	44,652
Increase/(decrease) in creditors	32,319	(20,209)
Net cash provided by/(used in) operating	37,395	(30,776)

FEEL GOOD FACTOR (LEEDS)

England & Wales - Charity number 1121467

Accounts

Company number: 6020041

Charity Number: 1121467

Feel Good Factor (Leeds)

Report and financial statements
For the year ended 31st March 2023

Feel Good Factor (Leeds)
Reference and administrative information
for the year ended 31st March 2023

Company number 6020041

Charity number 1121467

Registered office and operational address 53 Louis Street, Chapeltown, Leeds, LS7 4BP

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Thomas Booth	Chair
Martin Horbury	Treasurer
Andy Taylor	appointed 17 th October 2022
Valerie Francis	appointed 12 th May 2022
Nathaniel Lindo	
Sharon Brooks	
Heather Thrippleton	
Chris Cushing	
Tanefa Apekey	
Dr Hasantha Jayasinghe	resigned 29 th November 2022

Key management Corrina Lawrence Chief Officer

Bankers Unity Trust Bank
Nine Brindleyplace, Birmingham, B1 2HB

United Trust Bank
One Ropemaker Street, London EC2Y 9AW

Independent Examiner Catherine Hall FCCA DChA
Beehive Mill, Jersey St, Manchester M4 6JG

Feel Good Factor (Leeds)

Report of the Trustees

for the year ended 31 March 2023 (continued)

The trustees present their report and the unaudited financial statements for the year ended 31 March 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's purposes as set out in the memorandum and articles of association.

The overarching objective of the charity shall be for the benefit of individuals and communities living and/or working in the Leeds City Region, in particular BME or others who are socially or economically disadvantaged in some way. The objective is met by advancing education and preserving and promoting the importance of good health and mental wellbeing amongst the said individuals and communities in order to improve their conditions of life.

The vision of the charity is to improve the health and wellbeing of local communities in Leeds by enhancing lifestyles and increasing access to opportunities.

Our strategic objectives are to:

- Deliver high quality affordable health and wellbeing services.
- Continue to develop an understanding of the health and wellbeing needs of differing communities.
- Address the wider determinants of health such as poverty, unemployment, poor housing, inadequate education, poor social and economic environments, by using an asset based, community development approach
- Be a successful organisation with a sustainable resource base.

The organisation provides a range of services and activities in pursuance of these objectives by:

- Providing health and wellbeing services which are reflective of the needs of the communities that we serve
- Working in partnership with other agencies to ensure that the widest ranges of services and activities is available that matches the needs of the communities we serve.
- Focussing on promoting physical and mental wellbeing in its widest sense.
- Providing opportunities for local people to access education and training.
- Providing activities that promote inclusion and break down social isolation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Feel Good Factor (Leeds)

Report of the Trustees

for the year ended 31 March 2023 (continued)

Achievements and performance

The charity's main activities, and whom it tries to help, are described below. All its charitable activities focus on reducing health inequalities and are undertaken to further Feel Good Factor's charitable purposes for the public benefit.

ENE Leeds Better Together

In November 2021 Feel Good Factor, as the lead and accountable body, signed a new 5 year contract on behalf of the Orion Consortium. This commenced in April 2022 for ENE Leeds Better Together, the Community Health Development Service. For Feel Good Factor this has meant continued funding from Leeds City Council Public Health to deliver a range of health and wellbeing activities and services for people residing in the ethnically diverse areas of Chapeltown and Harehills.

Activities undertaken during 2022-2023 include: Money Management courses, Healthy Eating and Cooking on a budget, a range of physical activity classes for both older and young people, activities which support mental wellbeing such as confidence building, arts and crafts and community gardening.

Linking Leeds

Feel Good Factor continues to play a vital role as a delivery partner of the citywide social prescribing service covering the Chapeltown and Harehills areas of Leeds.

Leeds Hearing and Sight Loss Service

Now in its sixth year, this service continues to go from strength to strength. Our role is to ensure support in accessing the service. During the year ending March 2023 over 50 sensory impaired people received a range of support which included health and wellbeing activities such as friendship groups, physical activity classes, mindfulness sessions and support with access to aids and adaptations.

Choices

In April 2022, Feel Good Factor successfully secured 3 years funding from the Henry Smith Charity after its Time to Shine 5 year grant funding came to an end in March 2022. The focus of the project continues to be reducing loneliness and social isolation, primarily but not solely for members of the older ethnically diverse communities in East North East Leeds. Choices uses person-centered approaches in reaching older people who are experiencing high levels of social isolation, are lacking confidence and need support in getting out of their home. However the impact of cost of living has had a detrimental effect on all communities and ages, and we have worked hard to secure additional funding to ensure that older people in the area have access to food and warm spaces. Our activities include the Saturday Social group, supporting people through volunteers to get out of their home, and other activities that improve health and mental wellbeing such as Tai chi, healthy eating courses, mindfulness, arts and crafts, and help with building social networks.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2023 (continued)

Connect (Men's Group)

Connect continues to grow in numbers with total of 62 members, the group meets on a weekly basis and has become a supportive social network for the men.

Enhance project

Established April 2022, this programme's main aim is to support safe and sustainable discharge from hospital into a secure home environment, and to link Neighbourhood Teams with third sector organisations to enhance capacity in both sectors and avoid both delayed discharges and readmissions. The project largely involves older people but it is also acknowledged that the need for support is present across all sections of the Leeds community. Joined up approaches include working with under 50s to make this work effectively.

Project Objectives

- To establish ways to work more closely with the multi-disciplinary teams in neighbourhoods.
- To support individuals to retain their independence and improve their confidence after a period of ill health, thereby improving their well-being.
- To support people within their homes to develop coping strategies and self-care management alongside improved social connections to prevent unnecessary admission, or readmission, to hospital.
- To provide person-centred support to people which complements existing services.

Care Coordinators

Working in partnership with HATCH Local Care Partnership on Population Health Management, funding was secured for two new and innovative roles, which have been developed as part of our vision to deliver better outcomes for people living with frailty, and with a key focus on creating and supporting independence.

The Care Coordinator plays a pivotal role in supporting people by coordinating their health and social care services with a range of partners across Local Care Partnerships – (including GPs, local voluntary sector services, community healthcare services, social care services, pharmacists, and housing). The scope of partners will vary depending on what is important to the person and their individual needs.

Primary Care Network (PCN) Link Workers and Health and Wellbeing Coaches

Funding secured from Chapeltown PCN to provide 3 Link workers (social prescribing) and 3 Health and Wellbeing Coaches over a 2 year period to work with patients identified within GP as having specific support needs.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2023 (continued)

Volunteering

During the year a total of 22 people volunteered to support isolated people through telephone befriending, doorstep chats, shopping and prescription collections, food parcels, online and face to face activities.

Beneficiaries of our services

Feel Good Factor celebrated its 20th year on 24th February 2023 and is proud of its many achievements over the years. The Charity continues to go from strength to strength despite the impact of the cost of living on service delivery, overheads, and staff costs, and it engaged and supported over 1000 individuals during 2022/23.

Financial review

Income over the year increased from £731,376 to £812,090, but this was primarily because of restricted grants received in advance. On top of this there was restricted funding brought forward of £146,638 which was put towards the budget for 2022/23. Overall, there was a surplus of £57,590, and this was made up of an unrestricted surplus of £27,842 and a restricted deficit of £85,432. The restricted deficit was because of the funds brought forward.

Payments made to partners came to a total of £305,427, and this has been included in the total of both income and expenditure.

The charity managed 19 projects over the course of the year under restricted and unrestricted funds.

Reserves policy

The Trustees consider that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. The minimum level of free reserves that the Trustees have calculated that the organisation needs is equivalent to a maximum of six month's running costs. This would give the charity the opportunity to maintain charitable work on a short-term basis once old funding streams have come to an end and until new ones have been secured. At 31st March 2023 the level of free reserves was £258,547 (2022: £230,523). This amounts to 3.6 months' running costs. After adjusting the reserve for the amounts allocated to third parties, the level of the reserve is very close to target.

These reserves are being put towards supporting the business plan during uncertain times.

Plans for the future

The charity plans to continue the activities outlined in the forthcoming years subject to satisfactory funding arrangements and to identify other areas of need.

An overview of new projects has been given above in the section "Achievements and Performance".

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2023 (continued)

Structure, governance and management

Governing document

The charity's governing document is its memorandum and articles of association dated 6th October 2006.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2023 was nine.

Recruitment and appointment of trustees

A skills audit is used to identify any gaps in skills, experience, and expertise within the Board of Directors/Trustees. Trustees are recruited with these gaps in mind. Interested parties are provided with information regarding the charity and its Board of Trustees. Parties are required to present the Board with relevant information, at which point the Board will make a decision whether to appoint.

Induction and training of trustees

Following appointment trustees are invited to meet with the Chief Officer and members of staff for an induction.

Organisational structure

The Board of Trustees consists of 10 members who are responsible for the strategic direction of the organisation which is overseen by the Chief Officer on the behalf of the Board of Directors/Trustees. The Board meetings take place on a bi-monthly basis.

Related parties and relationships with other organisations

The charity is a member of the Orion partnership. The Orion Partnership is a consortium of four like-minded organisations: Feel Good Factor, Zest-Health for Life, Space2 and Shantona Women's Centre, all based and working within East North East Leeds and sharing common values and organisational cultures. Together, we have over 40 years' direct experience of working in our communities. The charities have successfully worked together on a number of projects.

Remuneration policy for key management personnel

Salaries for key management personnel are reviewed by the trustees on an annual basis.

Risk management

The Board of Trustees has adopted a risk management process thereby putting in steps to mitigate these.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2023 (continued)

Statement of responsibilities of the trustees

The trustees (who are also directors of Feel Good Factor (Leeds) for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

The trustees' annual report has been approved by the trustees on 26/09/23 and signed on their behalf by

Thomas Booth

Chair

Independent examiner's report
to the trustees of
Feel Good Factor (Leeds)

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 9 to 24.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Catherine Hall FCCA DChA
Slade & Cooper Ltd
Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

30/11/2023 Date

Feel Good Factor (Leeds)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Charitable activities: Community Health	3	546,359	262,746	809,105	729,935
Investments	4	2,985	-	2,985	1,441
Total income		549,344	262,746	812,090	731,376
Expenditure on:					
Charitable activities: Community Health	5	521,502	348,178	869,680	771,799
Total expenditure		521,502	348,178	869,680	771,799
Net income/(expenditure) for the year	7	27,842	(85,432)	(57,590)	(40,423)
Transfer between funds		-	-	-	-
Net movement in funds for the year		27,842	(85,432)	(57,590)	(40,423)
Reconciliation of funds					
Total funds brought forward		237,791	146,638	384,429	424,852
Total funds carried forward		265,633	61,206	326,839	384,429

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

Feel Good Factor (Leeds)

Company number 6020041

Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	7,086	12,442
Total fixed assets		7,086	12,442
Current assets			
Debtors	13	4,644	49,296
Investments	14	102,262	101,300
Cash at bank and in hand		233,609	262,362
Total current assets		340,515	412,958
Liabilities			
Creditors: amounts falling due in less than one year	15	(20,762)	(40,971)
Net current assets		319,753	371,987
Total assets less current liabilities		326,839	384,429
Net assets		326,839	384,429
The funds of the charity:			
Restricted income funds	16	61,206	146,638
Unrestricted income funds	17	265,633	237,791
Total charity funds		326,839	384,429

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts 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 accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 24 form part of these accounts.

Approved by the trustees on 26 September 2023 and signed on their behalf by:

Martin Horbury (Treasurer)

Feel Good Factor (Leeds)
Statement of Cash Flows
for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	22	(30,776)	(54,170)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		2,985	1,441
Purchase of tangible fixed assets		-	-
Purchase of current asset investments		(962)	(1,300)
Cash provided by/(used in) investing activities		2,023	141
Increase/(decrease) in cash and cash equivalents in the year		(28,753)	(54,029)
Cash and cash equivalents at the beginning of the year		262,362	316,391
Cash and cash equivalents at the end of the year		233,609	262,362

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The 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), second edition - October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Generally Accepted Accounting Practice.

Feel Good Factor (Leeds) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	20%
Fixtures and fittings	20%
Office equipment	33%

k Debtors

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

l Current asset investments

Current asset investments include cash and other investments that are due to mature in less than one year or in more than three months from the balance sheet date.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

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.

o Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on page 1.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
BID Services	-	36,280	36,280	34,501
Community Links	-	89,246	89,246	52,622
Dr Boonan and Partners	-	-	-	37,500
Chapelton Primary Care Network	112,656	5,820	118,476	10,616
Leeds City Council	421,905	18,316	440,221	487,009
Leeds Older People's Forum	4,000	54,326	58,326	50,000
NHS	-	-	-	9,000
The Henry Smith Charity	-	53,300	53,300	-
Westfield Medical Centre	-	-	-	37,500
Windmill Community Transport	-	800	800	-
Yorkshire Dance	-	-	-	1,000
Zest - Health For Life	-	4,658	4,658	-
Course fees	-	-	-	5,000
Income from activities	6,632	-	6,632	1,085
Room hire	-	-	-	71
Other income	1,166	-	1,166	4,031
Total	546,359	262,746	809,105	729,935
<i>Total by fund 31 March 2022</i>	<i>369,827</i>	<i>360,108</i>	<i>729,935</i>	
	Unrestricted £	Restricted £	Total 2022 £	
BID Services	-	34,501	34,501	
Community Links	-	52,622	52,622	
Dr Boonan and Partners	-	37,500	37,500	
Chapelton Primary Care Network	-	10,616	10,616	
Leeds City Council	349,950	137,059	487,009	
Leeds Older People's Forum	-	50,000	50,000	
NHS	9,000	-	9,000	
Westfield Medical Centre	-	37,500	37,500	
Yorkshire Dance	1,000	-	1,000	
Course fees	5,000	-	5,000	
Income from activities	1,085	-	1,085	
Room hire	71	-	71	
Other income	3,721	310	4,031	
Total	369,827	360,108	729,935	

4 Investment income

	Unrestricted £	Restricted £	2023 £	2022 £
Income from bank deposits	2,985	-	2,985	1,441
	2,985	-	2,985	1,441

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Analysis of expenditure on charitable activities

	Community Health £	Total 2023 £	Total 2022 £
Staff costs	335,866	335,866	263,565
Accommodation	23,991	23,991	19,119
Project costs	335,978	335,978	361,223
Governance costs (see note 6)	4,759	4,759	2,621
Support costs (see note 6)	169,086	169,086	125,271
	<u>869,680</u>	<u>869,680</u>	<u>771,799</u>
		2023 £	2022 £
Restricted expenditure		348,178	412,047
Unrestricted expenditure		521,502	359,752
		<u>869,680</u>	<u>771,799</u>

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2023 £
Staff costs	Time spent	147,112	-	147,112
Office costs	Staff hours	21,974	-	21,974
Independent examination	Governance	-	1,360	1,360
Legal and professional	Governance	-	3,399	3,399
		<u>169,086</u>	<u>4,759</u>	<u>173,845</u>
	Basis of apportionment	Support £	Governance £	Total 2022 £
Staff costs	Time spent	106,697	-	106,697
Office costs	Staff hours	18,574	-	18,574
Independent examination	Governance	-	1,260	1,260
Legal and professional	Governance	-	1,361	1,361
		<u>125,271</u>	<u>2,621</u>	<u>127,892</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023 £	2022 £
Depreciation	5,356	5,636
Independent examiner's fee	1,360	1,260
	<u>6,716</u>	<u>6,900</u>

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	423,813	326,284
Social security costs	34,832	24,657
Pension costs	20,982	16,072
Recruitment costs	418	712
Training and travel	2,933	2,537
	<u>482,978</u>	<u>370,262</u>

Allocated as follows:

Charitable activities	335,866	263,565
Support costs	147,112	106,697
	<u>482,978</u>	<u>370,262</u>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 24 (2022: 19).

The average full time equivalent number of staff employed during the period was 14.9 (2022: 12.2).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £104,897 (2022: £98,519).

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

1 member of the management committee received travel and subsistence expenses during the year of £39 (2022:£0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

10 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Leeds City Council	440,221	487,009
	<u>440,221</u>	<u>487,009</u>

There were no unfulfilled conditions and contingencies attaching to the grants

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

12 Fixed assets: tangible assets

Cost	Leasehold improvements £	Fixtures & fittings £	Office equipment £	Total £
At 1 April 2022	93,972	23,627	16,464	134,063
Additions	-	-	-	-
At 31 March 2023	93,972	23,627	16,464	134,063
Depreciation				
At 1 April 2022	87,060	18,097	16,464	121,621
Charge for the year	3,402	1,954	-	5,356
At 31 March 2023	90,462	20,051	16,464	126,977
Net book value				
At 31 March 2023	3,510	3,576	-	7,086
At 31 March 2022	6,912	5,530	-	12,442

13 Debtors

	2023 £	2022 £
Other debtors	3,025	41,558
Prepayments and accrued income	1,619	7,738
	4,644	49,296

14 Current asset investments

	2023 £	2022 £
Cash or cash equivalents	102,262	101,300
	102,262	101,300

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	13,423	33,861
Taxation and social security costs	7,339	7,110
	<u>20,762</u>	<u>40,971</u>

16 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Community Health					
BOSS	-	6,500	-	-	6,500
Care Coordinators	57,025	-	(40,025)	-	17,000
Carer's Grant	23,486	(5,284)	(18,202)	-	-
Choices	5,761	-	(5,761)	-	-
Connect and support	33,050	-	(33,050)	-	-
Enhance	-	42,826	(33,423)	-	9,403
Harm Minisation	4,888	-	(2,386)	-	2,502
Healthy Holidays	(463)	4,958	(1,041)	-	3,454
Household Support	-	5,000	(3,650)	-	1,350
Fund	-	54,100	(47,664)	-	6,436
Improving Lives	-	36,280	(36,280)	-	-
Leeds Hearing and	-	89,246	(89,246)	-	-
Sight Loss Service	-	5,820	(4,099)	-	8,136
Linking Leeds	6,415	-	(4,709)	-	-
Living Well	4,709	-	(346)	-	-
Men's Group	346	12,500	(23,921)	-	-
Orion	11,421	10,800	(474)	-	10,326
SWIFT	-	-	-	-	-
Warm Spaces	-	-	-	-	-
Youth Activities Fund	-	-	(3,901)	-	(3,901)
Total	<u>146,638</u>	<u>262,746</u>	<u>(348,178)</u>	<u>-</u>	<u>61,206</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movements in restricted funds (continued)

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2022 £</i>
Community Health					
Care Coordinators	27,130	75,000	(45,105)	-	57,025
Carer's Grant	44,923	1,000	(22,437)	-	23,486
Choices	5,271	50,000	(49,510)	-	5,761
Computers	2,278	-	(2,278)	-	-
Connected	830	-	(830)	-	-
Connect and support Family Health Worker	23,705	97,373	(88,028)	-	33,050
Harm Minisation	34,256	-	(34,256)	-	-
Healthy Holidays	-	6,500	(1,612)	-	4,888
Leeds Hearing and Sight Loss Service	-	-	(463)	-	(463)
Linking Leeds	-	34,501	(34,501)	-	-
Link Workers	27,423	52,622	(80,045)	-	-
Living Well	-	10,616	(10,616)	-	-
Men's Group	18,535	-	(12,120)	-	6,415
Orion	5,000	-	(291)	-	4,709
Seasonal Loneliness Fund	346	-	-	-	346
SWIFT	1,380	-	(1,380)	-	-
Winter Warmth	7,500	30,000	(26,079)	-	11,421
	-	2,496	(2,496)	-	-
Total	198,577	360,108	(412,047)	-	146,638

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

Name of restricted fund	Description, nature and purposes of the fund
BOSS	This is a project to promote digital inclusion
Care Coordinators	This is a grant to fund 2 PHM frailty care coordinator posts
Carer's Grant	This is a project to enable carers in BAME communities to take a break.
Choices/Improving Lives	This is a project to offer a range of activities to socially-isolated older people
Computers/Connected	These are projects to provide IT equivalent to enable members of groups to remain connected via social media during the pandemic
Connect and Support	This is a project to assist with the test and trace systems in the local community.
Enhance	This is a project to support older people following discharge from hospital.
Family Health Worker	This is a project to support families from diverse backgrounds during the pandemic
Harm Minimisation	This is a project to restrict the damage caused by the covid-19 pandemic
Healthy Holidays/Youth Activities Fund	This is a project to offer holiday activities to families. It is funded in arrears.
Household Support Fund	This is a project to support families most vulnerable to the rising cost of living.
Linking Leeds	This is the social prescribing service for north Leeds.
Link Workers	This is a service funded by Chapeltown PCN to employ social prescribing link workers
Leeds Hearing and Sight Loss Service	This is a project to support people with hearing and/or sight loss to be as healthy and independent as possible
Living Well/Men's Group	This is a group to offer social activities for men.
Orion	The Orion fund is used to support the work of the Orion Consortium.
Seasonal Loneliness Fund	This is a project to address issues of social isolation.
SWIFT	The aim of this project is to support older people with complex issues.
Warm Spaces	This is a project to support vulnerable people in staying warm over the winter.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	230,523	549,344	(514,234)	(7,086)	258,547
Building repairs and upgrades	7,268	-	(7,268)	7,086	7,086
	<u>237,791</u>	<u>549,344</u>	<u>(521,502)</u>	<u>-</u>	<u>265,633</u>
	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2022 £</i>
General fund	209,087	371,268	(349,832)	-	230,523
Building repairs and upgrades	17,188	-	(9,920)	-	7,268
	<u>226,275</u>	<u>371,268</u>	<u>(359,752)</u>	<u>-</u>	<u>237,791</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.
Building repairs and upgrades	This is to cover the cost of property repairs and enhancements taking place early in the 2020/21 financial year

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	7,086	-	-	7,086
Net current assets/(liabilities)	251,461	7,086	61,206	319,753
Creditors of more than one year	-	-	-	-
Total 2023	<u>258,547</u>	<u>7,086</u>	<u>61,206</u>	<u>326,839</u>
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
Tangible fixed assets	12,442	-	-	12,442
Net current assets/(liabilities)	218,081	7,268	146,638	371,987
Creditors of more than one year	-	-	-	-
Total 2022	<u>230,523</u>	<u>7,268</u>	<u>146,638</u>	<u>384,429</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2023 (continued)

19 Contingent assets

There were no contingent assets.

20 Contingent liability

There were no contingent liabilities.

21 Post balance sheet events

There were no significant post balance sheet events.

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year	(57,590)	(40,423)
Adjustments for:		
Depreciation charge	5,356	5,636
Loss/(profit) on sale of fixed assets	-	-
Dividends, interest and rents from investments	(2,985)	(1,441)
Decrease/(increase) in debtors	44,652	(17,491)
Increase/(decrease) in creditors	(20,209)	(451)
Net cash provided by/(used in) operating	(30,776)	(54,170)

FEEL GOOD FACTOR (LEEDS)

England & Wales - Charity number 1121467

Accounts

Company number: 6020041

Charity Number: 1121467

Feel Good Factor (Leeds)

Report and financial statements
For the year ended 31st March 2022

Feel Good Factor (Leeds)
Reference and administrative information
for the year ended 31st March 2022

Company number 6020041

Charity number 1121467

Registered office and operational address 53 Louis Street, Chapeltown, Leeds, LS7 4BP

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

– Nathaniel Lindo Chair
Sharon Brooks
Thomas Booth
Dr Hasantha Jayasinghe
Martin Horbury
Heather Thrippleton
Mohammed Sattar (resigned 23/11/21)
Chris Cushing
Tanefa Apekey (appointed 20/04/22)
Valerie Francis (appointed 12/05/22)

Key management Corrina Lawrence Chief Officer

Bankers Unity Trust Bank
Nine Brindleyplace, Birmingham, B1 2HB

United Trust Bank
One Ropemaker Street, London EC2Y 9AW

Independent Examiner Catherine Hall FCCA DChA
Beehive Mill, Jersey St, Manchester M4 6JG

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2022 (continued)

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's purposes as set out in the memorandum and articles of association.

The overarching objective of the charity shall be for the benefit of individuals and communities living and/or working in the Leeds City Region, in particular BME or others who are socially or economically disadvantaged in some way. The objective is met by advancing education and preserving and promoting the importance of good health and mental wellbeing amongst the said individuals and communities in order to improve their conditions of life.

The vision of the charity is to improve the health and wellbeing of local communities in Leeds by enhancing lifestyles and increasing access to opportunities.

Our strategic objectives are to:

- Deliver high quality affordable health and wellbeing services.
- Continue to develop an understanding of the health and wellbeing needs of differing communities.
- Address the wider determinants of health such as poverty, unemployment, poor housing, inadequate education, poor social and economic environments, by using an asset based, community development approach
- Be a successful organisation with a sustainable resource base.

The organisation provides a range of services and activities in pursuance of these objectives by:

- Providing health and wellbeing services which are reflective of the needs of the communities that we serve
- Working in partnership with other agencies to ensure that the widest ranges of services and activities is available that matches the needs of the communities we serve.
- Focussing on promoting physical and mental wellbeing in its widest sense.
- Providing opportunities for local people to access education and training.
- Providing activities that promote inclusion and break down social isolation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2022 (continued)

Achievements and performance

The charity's main activities, and whom it tries to help, are described below. All its charitable activities focus on reducing health inequalities and are undertaken to further Feel Good Factor's charitable purposes for the public benefit.

ENE Leeds Better Together

Feel Good Factor, as the lead and accountable body for the Orion Consortium, successfully secured ENE Leeds Better Together, the Community Health Development Service for ENE Leeds for over 3 years in 2017. For Feel Good Factor this has meant continued funding from Leeds City Council Public Health to deliver a range of health and wellbeing activities and services for people residing in the ethnically diverse areas of Chapeltown and Harehills. This funding was extended for a further 2 years to March 2022. In November 2021 Feel Good Factor signed a new 5 year contract on behalf of the Orion Consortium commencing April 2022. Activities undertaken in the last year include: Money Management courses, Healthy Eating and Cooking on a Budget, a range of physical activity classes for both older and young people, activities which support mental wellbeing such as confidence building, arts and crafts and community gardening.

Linking Leeds

Feel Good Factor continues to play a vital role as a delivery partner of the city wide social prescribing service covering the Chapeltown and Harehills areas of Leeds.

Leeds Hearing and Sight Loss Service

Now in its fifth year, this service continues to go from strength to strength. Our role is to ensure that members of ethnically diverse communities with either hearing or sight loss in Leeds are aware of the service and supported in accessing it. This service, as with many of our activities and services, has been a mixture of both online and face-to-face activities as a result of Covid. During the year ending March 2022 over 50 sensory impaired people have received either face-to-face or online support.

Choices

In partnership with Time to Shine, Feel Good Factor continues to deliver the Choices project, initially funded for 3 years. Choices secured an additional year's funding in the light of the pandemic and its effect on older people. The focus of the project continues to be reducing loneliness and social isolation, primarily, but not solely, for members of the older ethnically diverse communities in East North East Leeds. It uses person-centred approaches to reach older people who are experiencing high levels of social isolation, are lacking confidence and need support in getting out of their home. Activities include the Saturday Social Group, Walk with Me, supporting people through volunteers to get out of the home, and activities which improve health and mental wellbeing.

Connect (Men's Group)

Initially consisting of two men's groups totalling 52 men, now amalgamated into one since the onset of Covid, the group meets on a weekly basis and was funded by the National Lottery until March 2021. Further funding was secured during 2021 -2022 from Jimbo's managed by Leeds Community Foundation, ensuring continuity of the men's group beyond March 2022.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2022 (continued)

SWIFT project

The aim of this service is to support older people who are living with frailty and complex issues, and who are often socially isolated, to improve their wellbeing and independence.

The expected outcomes are aligned to what matters most to people living with frailty:

- Older people living with frailty will have improved health and wellbeing as a result of the service (Being active and healthy & Being able to do the things they enjoy)
- Older people living with frailty will feel less isolated as a result of the service (Being socially connected & being able to do the things they enjoy)
- Older people living with frailty will live independently and safely in their own homes as a result of the service (Being independent).

Community Builder (Carers)

Two-year funding secured for a Community Builder to work with the local community in the Harehills area of Leeds to support carers from ethnically diverse communities to be able to have a short break from caring. The Asset Based Community Development (ABCD) model was employed. This project worked to identify, engage and motivate Community Connectors who will lead positive change. The Community Builder is also responsible for a small fund to support community activities.

Care Coordinators

Working in partnership with HATCH Local Care Partnership on Population Health Management, two-year funding was secured in 2020 for two new and innovative roles, which have been developed as part of our vision to deliver better outcomes for people living with frailty, and with a key focus on creating and supporting independence.

The Care Coordinator plays a pivotal role in supporting people by coordinating their health and social care services with a range of partners across Local Care Partnerships – (including, GPs, local voluntary sector services, community healthcare services, social care services, pharmacists, and housing). The scope of partners will vary depending on what is important to the person and their individual needs.

Primary Care Network (PCN) Link Workers and Health and Wellbeing Coaches

Funding secured from Chapeltown PCN to provide 2 Link workers (social prescribing) and 2 Health and Wellbeing Coaches over a 2 year period to work with patients identified as having specific support needs within GP settings.

Volunteering

During the year a total of 30 people volunteered to support isolated people through telephone befriending, doorstep chats, shopping and prescription collections, food parcels, online and face-to-face activities.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2022 (continued)

Beneficiaries of our services

Feel Good Factor continues to go from strength to strength despite restrictions because of Covid and lockdown has engaged and supported over 1000 individuals during 2021/22.

Financial review

Income over the year decreased from £842,626 to £731,376, but this was primarily because of restricted grants received in advance. Restricted funds at the beginning of the year had been £198,577. Because the charity was using up these restricted funds expenditure increased from £705,271 to £771,709. This explains why there was an overall deficit of £40,423, but we finished the year with an unrestricted fund surplus of £11,516.

Payments made to partners came to a total of £340,252, and this has been included in the total of both income and expenditure.

The charity managed 19 projects over the course of the year under restricted and unrestricted funds.

Reserves policy

The Trustees consider that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. The minimum level of free reserves that the Trustees have calculated that the organisation needs is equivalent to a maximum of six month's running costs. This would give the charity the opportunity to maintain charitable work on a short-term basis once old funding streams have come to an end and until new ones have been secured. At 31st March 2022 the level of free reserves was £230,523 (2021: £209,087). This amounts to 3.6 months' running costs. After adjusting the reserve for the amounts allocated to third parties, the level of the reserve is very close to target.

These reserves are being put towards supporting the business plan during uncertain times.

Plans for the future

The charity plans to continue the activities outlined in the forthcoming years subject to satisfactory funding arrangements and to identify other areas of need.

An overview of new projects has been given above in the section "Achievements and Performance".

Structure, governance and management

Governing document

The charity's governing document is its memorandum and articles of association dated 6th October 2006.

Company status

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2022 (continued)

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2022 was nine.

Recruitment and appointment of trustees

A skills audit is used to identify any gaps in skills, experience, and expertise within the Board of Directors/Trustees. Trustees are recruited with these gaps in mind. Interested parties are provided with information regarding the charity and its Board of Trustees. Parties are required to present the Board with relevant information, at which point the Board will make a decision whether to appoint.

Induction and training of trustees

Following appointment trustees are invited to meet with the Chief Officer and members of staff for an induction.

Organisational structure

The Board of Trustees consists of 9 members who are responsible for the strategic direction of the organisation which is overseen by the Chief Officer on the behalf of the Board of Directors/Trustees. The Board meetings take place on a bi-monthly basis.

Related parties and relationships with other organisations

The charity is a member of the Orion partnership. The Orion Partnership is a consortium of four like-minded organisations: Feel Good Factor, Zest-Health for Life, Space2 and Shantona Women's Centre, all based and working within East North East Leeds and sharing common values and organisational cultures. Together, we have over 40 years' direct experience of working in our communities. The charities have successfully worked together on a number of projects.

Remuneration policy for key management personnel

Salaries for key management personnel are reviewed by the trustees on an annual basis.

Risk management

The Board of Trustees has adopted a risk management process thereby putting in steps to mitigate these.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2022 (continued)

Statement of responsibilities of the trustees

The trustees (who are also directors of Feel Good Factor (Leeds) for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

The trustees' annual report has been approved by the trustees on 20/09/22 and signed on their behalf by

Nathaniel Lindo

Chair

Independent examiner's report
to the trustees of
Feel Good Factor (Leeds)

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 9 to 24.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Catherine Hall FCCA DChA
Slade & Cooper Ltd
Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

01/12/2022

Date

Feel Good Factor (Leeds)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Charitable activities: Community Health	3	369,827	360,108	729,935	842,465
Investments	4	1,441	-	1,441	161
Total income		371,268	360,108	731,376	842,626
Expenditure on:					
Charitable activities: Community Health	5	359,752	412,047	771,799	705,271
Total expenditure		359,752	412,047	771,799	705,271
Net income/(expenditure) for the year	7	11,516	(51,939)	(40,423)	137,355
Transfer between funds		-	-	-	-
Net movement in funds for the year		11,516	(51,939)	(40,423)	137,355
Reconciliation of funds					
Total funds brought forward		226,275	198,577	424,852	287,497
Total funds carried forward		237,791	146,638	384,429	424,852

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

Feel Good Factor (Leeds)
Company number 6020041
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	12,442	18,078
Total fixed assets		12,442	18,078
Current assets			
Debtors	13	49,296	31,805
Investments	14	101,300	100,000
Cash at bank and in hand		262,362	316,391
Total current assets		412,958	448,196
Liabilities			
Creditors: amounts falling due in less than one year	15	(40,971)	(41,422)
Net current assets		371,987	406,774
Total assets less current liabilities		384,429	424,852
Net assets		384,429	424,852
The funds of the charity:			
Restricted income funds	16	146,638	198,577
Unrestricted income funds	17	237,791	226,275
Total charity funds		384,429	424,852

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts 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 accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 24 form part of these accounts.

Approved by the trustees on 20/09/ 2022 and signed on their behalf by:

.....
Martin Horbury (Treasurer)

Feel Good Factor (Leeds)
Statement of Cash Flows
for the year ending 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	22	(54,170)	155,336
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		1,441	161
Purchase of tangible fixed assets		-	(8,668)
Purchase of current asset investments		(1,300)	(100,000)
Cash provided by/(used in) investing activities		141	(108,507)
Increase/(decrease) in cash and cash equivalents in the year		(54,029)	46,829
Cash and cash equivalents at the beginning of the year		316,391	269,562
Cash and cash equivalents at the end of the year		262,362	316,391

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The 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), second edition - October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Generally Accepted Accounting Practice.

Feel Good Factor (Leeds) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	20%
Fixtures and fittings	20%
Office equipment	33%

k Debtors

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

l Current asset investments

Current asset investments include cash and other investments that are due to mature in less than one year or in more than three months from the balance sheet date.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

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.

o Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on page 1.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
BID Services	-	34,501	34,501	34,501
Community Foundation	-	-	-	33,482
Community Fund	-	-	-	9,945
Community Links	-	52,622	52,622	88,016
Dhyann Design	-	-	-	4,617
Dr Boonan and Partners	-	37,500	37,500	25,000
Chapeltown Primary Care Network	-	10,616	10,616	-
Forum Central	-	-	-	1,500
HMRC JRS grant	-	-	-	855
Leeds City Council	349,950	137,059	487,009	473,472
Leeds Older People's Forum	-	50,000	50,000	80,571
NHS	9,000	-	9,000	50,000
Space 2	-	-	-	13,036
Westfield Medical Centre	-	37,500	37,500	25,000
Yorkshire Dance	1,000	-	1,000	-
Course fees	5,000	-	5,000	-
Income from activities	1,085	-	1,085	1,018
Room hire	71	-	71	-
Other income	3,721	310	4,031	1,452
Total	369,827	360,108	729,935	842,465

Total by fund 31 March 2021

	Unrestricted £	Restricted £	Total 2021 £
BID Services	-	34,501	34,501
Community Foundation	-	33,482	33,482
Community Fund	-	9,945	9,945
Community Links	-	88,016	88,016
Dhyann Design	-	4,617	4,617
Dr Boonan and Partners	-	25,000	25,000
Forum Central	-	1,500	1,500
HMRC JRS grant	-	855	855
Leeds City Council	371,206	102,266	473,472
Leeds Older People's Forum	800	79,771	80,571
NHS Wakefield CCG	-	50,000	50,000
Space 2	-	13,036	13,036
Westfield Medical Centre	-	25,000	25,000
Income from activities	1,018	-	1,018
Other income	1,452	-	1,452
Total	374,476	467,989	842,465

4 Investment income

	Unrestricted £	Restricted £	2022 £	2021 £
Income from bank deposits	1,441	-	1,441	161
	1,441	-	1,441	161

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

5 Analysis of expenditure on charitable activities

	Community Health £	Total 2022 £	Total 2021 £
Staff costs	263,565	263,565	232,560
Accommodation	19,119	19,119	29,978
Project costs	361,223	361,223	341,852
Governance costs (see note 6)	2,621	2,621	3,610
Support costs (see note 6)	125,271	125,271	97,271
	<u>771,799</u>	<u>771,799</u>	<u>705,271</u>
		2022 £	2021 £
Restricted expenditure		412,047	332,495
Unrestricted expenditure		359,752	372,776
		<u>771,799</u>	<u>705,271</u>

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2022 £
Staff costs	Time spent	106,697	-	106,697
Office costs	Staff hours	18,574	-	18,574
Independent examination	Governance	-	1,260	1,260
Legal and professional	Governance	-	1,361	1,361
		<u>125,271</u>	<u>2,621</u>	<u>127,892</u>
	<i>Basis of apportionment</i>	<i>Support £</i>	<i>Governance £</i>	<i>Total 2021 £</i>
<i>Staff costs</i>	<i>Time spent</i>	<i>79,838</i>	<i>-</i>	<i>79,838</i>
<i>Office costs</i>	<i>Staff hours</i>	<i>17,433</i>	<i>-</i>	<i>17,433</i>
<i>Independent examination</i>	<i>Governance</i>	<i>-</i>	<i>1,200</i>	<i>1,200</i>
<i>Legal and professional</i>	<i>Governance</i>	<i>-</i>	<i>2,410</i>	<i>2,410</i>
		<u>97,271</u>	<u>3,610</u>	<u>100,881</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022 £	2021 £
Depreciation	5,636	5,636
Independent examiner's fee	1,260	1,200
	<u>5,636</u>	<u>1,200</u>

8 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	326,284	276,629
Social security costs	24,657	20,920
Pension costs	16,072	13,633
Recruitment costs	712	670
Training and travel	2,537	546
	<u>370,262</u>	<u>312,398</u>

Allocated as follows:

Charitable activities	263,565	232,560
Support costs	106,697	79,838
	<u>370,262</u>	<u>312,398</u>

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 19 (2021: 17).

The average full time equivalent number of staff employed during the period was 12.2 (2021: 10.5).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £98,519 (2021: £99,225).

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

0 members of the management committee received travel and subsistence expenses during the year of £0 (2021:£0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Leeds City Council	487,009	473,472
	487,009	473,472

There were no unfulfilled conditions and contingencies attaching to the grants

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

12 Fixed assets: tangible assets

	Leasehold improvements £	Fixtures & fittings £	Office equipment £	Total £
Cost				
At 1 April 2021	93,972	23,627	16,464	134,063
Additions	-	-	-	-
At 31 March 2022	93,972	23,627	16,464	134,063
Depreciation				
At 1 April 2021	83,658	15,863	16,464	115,985
Charge for the year	3,402	2,234	-	5,636
At 31 March 2022	87,060	18,097	16,464	121,621
Net book value				
At 31 March 2022	6,912	5,530	-	12,442
<i>At 31 March 2021</i>	<i>10,314</i>	<i>7,764</i>	<i>-</i>	<i>18,078</i>

13 Debtors

	2022 £	2021 £
Other debtors	41,558	30,104
Prepayments and accrued income	7,738	1,701
	49,296	31,805

14 Current asset investments

	2022 £	2021 £
Cash or cash equivalents	101,300	100,000
	101,300	100,000

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	33,861	35,338
Taxation and social security costs	7,110	6,084
	<u>40,971</u>	<u>41,422</u>

16 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Community Health					
Care Coordinators	27,130	75,000	(45,105)	-	57,025
Carer's Grant	44,923	1,000	(22,437)	-	23,486
Choices	5,271	50,000	(49,510)	-	5,761
Computers	2,278	-	(2,278)	-	-
Connected	830	-	(830)	-	-
Connect and support	23,705	97,373	(88,028)	-	33,050
Family Health Worker	34,256	-	(34,256)	-	-
Harm Minisation	-	6,500	(1,612)	-	4,888
Healthy Holidays	-	-	(463)	-	(463)
Leeds Hearing and Sight Loss Service	-	34,501	(34,501)	-	-
Linking Leeds	27,423	52,622	(80,045)	-	-
Link Workers	-	10,616	(10,616)	-	-
Living Well	18,535	-	(12,120)	-	6,415
Men's Group	5,000	-	(291)	-	4,709
Orion	346	-	-	-	346
Seasonal Loneliness Fund	1,380	-	(1,380)	-	-
SWIFT	7,500	30,000	(26,079)	-	11,421
Winter Warmth	-	2,496	(2,496)	-	-
Total	<u>198,577</u>	<u>360,108</u>	<u>(412,047)</u>	<u>-</u>	<u>146,638</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds (continued)

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 March 2021 £</i>
Community Health					
Care Coordinators	-	50,000	(22,870)	-	27,130
Carer's Grant	29,701	31,701	(16,479)	-	44,923
Careview	-	5,472	(5,472)	-	-
CCV Hub	-	16,000	(16,000)	-	-
Choices	2,194	49,793	(46,716)	-	5,271
Computers	2,433	-	(155)	-	2,278
Connected	-	9,945	(9,115)	-	830
Connect and	-	24,265	(560)	-	23,705
Family Health	-	50,000	(15,744)	-	34,256
Leeds Hearing and	-	34,501	(34,501)	-	-
Linking Leeds	5,938	88,016	(66,531)	-	27,423
Living Well	-	19,996	(1,461)	-	18,535
Manbassador	8,839	14,286	(23,125)	-	-
Orion	346	-	-	-	346
Reducing Loneliness					
in Men	4,532	13,036	(12,568)	-	5,000
Seasonal Loneliness					
Fund	1,600	-	(220)	-	1,380
SWIFT	7,500	30,000	(30,000)	-	7,500
Unlocked	-	29,978	(29,978)	-	-
100% Digital	-	1,000	(1,000)	-	-
Total	63,083	467,989	(332,495)	-	198,577

Name of restricted fund	Description, nature and purposes of the fund
Care Coordinators	This is a grant to fund 2 PHM frailty care coordinator posts
Carer's Grant	This is a project to enable carers in BAME communities to take a break.
Choices	This is a project to offer a range of activities to socially-isolated older people
Computers/Connected	These are projects to provide IT equivalent to enable members of groups to remain connected via social media during the pandemic
Connect and Support	This is a project to assist with the test and trace systems in the local community.
Family Health Worker	This is a project to support families from diverse backgrounds during the pandemic
Harm Minimisation	This is a project to restrict the damage caused by the covid-19 pandemic
Healthy Holidays	This is a project to offer holiday activities to families. It is funded in arrears.
Linking Leeds	This is the social prescribing service for north Leeds.
Link Workers	This is a service funded by Chapeltown PCN to employ social prescribing

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Leeds Hearing and Sight Loss Service	This is a project to support people with hearing and/or sight loss to be as healthy and independent as possible
Living Well	This is project aimed at minimising the risk of covid-19 infections in the local community.
Men's Group	This is a group to offer social activities for men.
Orion	The Orion fund is used to support the work of the Orion Consortium.
Seasonal Loneliness Fund	This is a project to address issues of social isolation.
SWIFT	The aim of this project is to support older people with complex issues.
Winter Warmth	This is a project to support vulnerable people in staying warm over the

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	209,087	371,268	(349,832)	-	230,523
Building repairs and upgrades	17,188	-	(9,920)	-	7,268
	<u>226,275</u>	<u>371,268</u>	<u>(359,752)</u>	<u>-</u>	<u>237,791</u>
	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2021 £</i>
General fund	184,414	374,637	(349,964)	-	209,087
Building repairs and upgrades	40,000	-	(22,812)	-	17,188
	<u>224,414</u>	<u>374,637</u>	<u>(372,776)</u>	<u>-</u>	<u>226,275</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.
Building repairs and upgrades	This is to cover the cost of property repairs and enhancements taking place early in the 2020/21 financial year

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2022 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	12,442	-	-	12,442
Net current assets/(liabilities)	218,081	7,268	146,638	371,987
Creditors of more than one year	-	-	-	-
Total 2021	230,523	7,268	146,638	384,429
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>18,078</i>	<i>-</i>	<i>-</i>	<i>18,078</i>
<i>Net current assets/(liabilities)</i>	<i>191,009</i>	<i>17,188</i>	<i>198,577</i>	<i>406,774</i>
<i>Creditors of more than one year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total 2020	209,087	17,188	198,577	424,852

19 Contingent assets

There were no contingent assets.

20 Contingent liability

There were no contingent liabilities.

21 Post balance sheet events

There were no significant post balance sheet events.

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(40,423)	137,355
Adjustments for:		
Depreciation charge	5,636	5,636
Loss/(profit) on sale of fixed assets	-	-
Dividends, interest and rents from investments	(1,441)	(161)
Decrease/(increase) in debtors	(17,491)	6,269
Increase/(decrease) in creditors	(451)	6,237
Net cash provided by/(used in) operating	(54,170)	155,336

FEEL GOOD FACTOR (LEEDS)

England & Wales - Charity number 1121467

Accounts

Company number: 6020041

Charity Number: 1121467

Feel Good Factor (Leeds)

Report and financial statements
For the year ended 31st March 2021

Feel Good Factor (Leeds)
Reference and administrative information
for the year ended 31st March 2021

Company number 6020041

Charity number 1121467

Registered office and operational address 53 Louis Street, Chapeltown, Leeds, LS7 4BP

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nathaniel Lindo Chair
Sharon Brooks
Thomas Booth
Leonora Bailey (resigned November 2020)
Dr Hasantha Jayasinghe
Martin Horbury
Heather Thrippleton
Mohammed Sattar
Chris Cushing (appointed March 2021)
Tanefa Apekey (appointed April 2021)

Key management Corrina Lawrence Chief Officer

Bankers Unity Trust Bank
Nine Brindleyplace, Birmingham, B1 2HB

United Trust Bank
One Ropemaker Street, London EC2Y 9AW

Independent Examiner Catherine Hall FCCA DChA
Beehive Mill, Jersey St, Manchester M4 6JG

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2021 (continued)

The trustees present their report and the unaudited financial statements for the year ended 31 March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's purposes as set out in the memorandum and articles of association.

The overarching objective of the charity shall be for the benefit of individuals and communities living and/or working in the Leeds City Region, in particular BME or others who are socially or economically disadvantaged in some way. The objective is met by advancing education and preserving and promoting the importance of good health and mental wellbeing amongst the said individuals and communities in order to improve their conditions of life.

The vision of the charity is to improve the health and wellbeing of local communities in Leeds by enhancing lifestyles and increasing access to opportunities.

Our strategic objectives are to:

- Deliver high quality affordable health and wellbeing services.
- Continue to develop an understanding of the health and wellbeing needs of differing communities.
- Address the wider determinants of health such as poverty, unemployment, poor housing, inadequate education, poor social and economic environments, by using an asset based, community development approach
- Be a successful organisation with a sustainable resource base.

The organisation provides a range of services and activities in pursuance of these objectives by:

- Providing health and wellbeing services which are reflective of the needs of the communities that we serve
- Working in partnership with other agencies to ensure that the widest ranges of services and activities is available that matches the needs of the communities we serve.
- Focussing on promoting physical and mental wellbeing in its widest sense.
- Providing opportunities for local people to access education and training.
- Providing activities that promote inclusion and break down social isolation.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2021 (continued)

Achievements and performance

The charity's main activities, and whom it tries to help, are described below. All its charitable activities focus on reducing health inequalities and are undertaken to further Feel Good Factor's charitable purposes for the public benefit.

ENE Leeds Better Together

Feel Good Factor, as the lead and accountable body for the Orion Consortium, successfully secured ENE Leeds Better Together, the Community Health Development Service for ENE Leeds over 3 years, in 2017. For Feel Good Factor this has meant continued funding from Leeds City Council Public Health to deliver a range of health and wellbeing activities and services for people residing in the ethnically-diverse areas of Chapeltown and Harehills. This funding has now been extended for a further 2 years and will continue until March 2022. Activities undertaken in the last year include: Money Management courses, Healthy Eating and Cooking on a budget, a range of physical activity classes for both older and young people, activities which support mental wellbeing such as confidence building, arts and crafts and community gardening.

Linking Leeds

Feel Good Factor continues to play a vital role as a delivery partner of the city wide social prescribing service covering the Chapeltown and Harehills areas of Leeds.

Leeds Hearing and Sight Loss Service

Now in its fourth year, this service continues to go from strength to strength. Our role is to ensure that members of ethnically diverse communities with either hearing or sight loss in Leeds are aware of the service and are supported in accessing it. This service, as with many of our activities and services, has been delivered online as a result of Covid. However during the year ending March 2021 a total of 63 sensory impaired people have received either face to face or online support. Online activities have included the Tinnitus and Hearing Loss Peer support group, and the Mindfulness Support Group.

Choices

In partnership with Time to Shine, Feel Good Factor continues to deliver the Choices project, initially funded for 3 years. Choices secured an additional year's funding in the light of the pandemic and its effect on older people. The focus of the project continues to be reducing loneliness and social isolation, primarily but not solely for members of the older ethnically diverse communities in East North East Leeds. It uses person-centred approaches in reaching older people who are experiencing high levels of social isolation, are lacking confidence and need support in getting out of their home. Activities include the Saturday Social group, Walk with Me, supporting people through volunteers to get out of the home, and activities which improve health and mental wellbeing.

Connect (Men's Club)

Initially consisting of two men's groups totalling 52 men, now amalgamated into one since the onset of Covid, the group meets on a weekly basis and was funded by the National Lottery until March 2021.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2021 (continued)

Throughout the year meetings have taken place via Zoom with with funding from Awards for All for Ipads and data, ensuring continuous contact for some of the most isolated.

Manbassadors

Funding secured via the National Community Fund came to an end on 31st March 2021. However, further funding was secured via Forum Central for a further six months. As a result of the pandemic funding was used to produce monthly city wide newsletters for men.

SWIFT project

The aim of this service is to support older people who are living with frailty with complex issues, and who are often socially isolated, to improve their wellbeing and independence.

The expected outcomes are aligned to what matters most to people living with frailty:

- Older people living with frailty will have improved health and wellbeing as a result of the service (Being active and healthy & Being able to do the things they enjoy)
- Older people living with frailty will feel less isolated as a result of the service (Being socially connected & being able to do the things they enjoy)
- Older people living with frailty will live independently and safely in their own homes as a result of the service (Being independent)

Community Builder (Carers)

Two-year funding secured for a Community Builder to work with the local community in the Harehills area of Leeds to support carers from ethnically diverse communities to be able to have a short break from caring using the Asset Based Community Development (ABCD) model. This project continues to identify, engage and motivate Community Connectors who will lead positive change. The Community Builder is also responsible for a small fund to support community activities.

Care Coordinators

Working in partnership with HATCH Local Care Partnership on Population Health Management, two-year funding was secured in 2020 for two new and innovative roles, which have been developed as part of our vision to deliver better outcomes for people living with frailty, and with a key focus on creating and supporting independence.

These two new posts present an exciting opportunity to play a pivotal role in supporting people by coordinating their health and social care services with a range of partners across Local Care Partnerships – (including, GPs, local voluntary sector services, community healthcare services, social care services, pharmacists, and housing). The scope of partners will vary depending what is important to the person and their individual needs.

Family Health

Funded by the West Yorkshire and Harrogate Health and Social Care Partnership. Family Health is a year-long project focussing on supporting low income families with a family member that been asked to shield within the 'HATCH' Local Care Partnership footprint.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2021 (continued)

Volunteering

During the year a total of 36 people volunteered to support isolated people through telephone befriending, doorstep chats, shopping and prescription collections, food parcels, online and face to face activities.

Beneficiaries of our services

Feel Good Factor continues to go from strength to strength and despite restrictions as a result of covid and lockdown has engaged and supported over 2000 individuals during 2020/21.

Financial review

Income over the year increased from £777,146 to £842,626. Costs actually fell from £744,759 to £705,271. This was partly to do with restrictions on activities, but it was primarily because of restricted grants received in advance. This is reflected in the surplus for the year of £137,355 which is made up of £135,494 under restricted and £1,861 under unrestricted funds.

Payments made to partners came to a total of £312,235, and this has been included in the total of both income and expenditure.

The charity managed 21 projects over the course of the year under restricted and unrestricted funds.

Reserves policy

The Trustees consider that it is prudent to operate with a level of reserves to provide a cushion against short-term threats or unforeseen financial demands. The minimum level of free reserves that the Trustees have calculated that the organisation needs is equivalent to a maximum of six month's running costs. This would give the charity the opportunity to maintain charitable work on a short-term basis once old funding streams have come to an end and until new ones have been secured. At 31st March 2021 the level of free reserves was £209,087 (2019: £184,414). This amounts to 3.5 months' running costs. After adjusting the reserve for the amounts allocated to third parties, the level of the reserve is very close to target.

These reserves are being put towards supporting the business plan during uncertain times.

COVID-19

The trustees have reviewed the financial impact of the coronavirus. As part of this review, which included an update of the budget forecast and cash flow, and an assessment of whether the charity will be able to continue for at least twelve months after the accounts are approved, the trustees concluded that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Feel Good Factor (Leeds)

Report of the Trustees

for the year ended 31 March 2021 (continued)

Plans for the future

The charity plans to continue the activities outlined in the forthcoming years subject to satisfactory funding arrangements and to identify other areas of need.

An overview of new projects has been given above in the section "Achievements and Performance".

Structure, governance and management

Governing document

The charity's governing document is its memorandum and articles of association dated 6th October 2006.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. The number of guarantees at 31st March 2018 was nine.

Recruitment and appointment of trustees

A skills audit is used to identify any gaps in skills, experience, and expertise within the Board of Directors/Trustees. Trustees are recruited with these gaps in mind. Interested parties are provided with information regarding the charity and its Board of Trustees. Parties are required to present the Board with relevant information, at which point the Board will make a decision whether to appoint.

Induction and training of trustees

Following appointment trustees are invited to meet with the Chief Officer and members of staff for an induction.

Organisational structure

The Board of Trustees consists of 9 members who are responsible for the strategic direction of the organisation which is overseen by the Chief Officer on the behalf of the Board of Directors/Trustees. The Board meetings take place on a bi-monthly basis.

Related parties and relationships with other organisations

The charity is a member of the Orion partnership. The Orion Partnership is a consortium of four like-minded organisations: Feel Good Factor, Zest-Health for Life, Space2 and Shantona Women's Centre, all based and working within East North East Leeds and sharing common values and organisational cultures. Together, we have over 40 years' direct experience of working in our communities. The charities have successfully worked together on a number of projects.

Remuneration policy for key management personnel

Salaries for key management personnel are reviewed by the trustees on an annual basis.

Risk management

The Board of Trustees has adopted a risk management process thereby putting in steps to mitigate these.

Feel Good Factor (Leeds)
Report of the Trustees
for the year ended 31 March 2021 (continued)

Statement of responsibilities of the trustees

The trustees (who are also directors of Feel Good Factor (Leeds) for the purposes of company law) are responsible for preparing the trustees' annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

The trustees' annual report has been approved by the trustees on 21/09/2021 and signed on their behalf by

Nathaniel Lindo

Chair

Independent examiner's report
to the trustees of
Feel Good Factor (Leeds)

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 9 to 24.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Catherine Hall FCCA DChA
Slade & Cooper Ltd
Accountants
Beehive Mill
Jersey Street
Manchester
M4 6JG

25th October 2021

Date

Feel Good Factor (Leeds)
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Charitable activities: Community Health	3	374,476	467,989	842,465	776,795
Investments	4	161	-	161	351
Total income		374,637	467,989	842,626	777,146
Expenditure on:					
Charitable activities: Community Health	5	372,776	332,495	705,271	744,769
Total expenditure		372,776	332,495	705,271	744,769
Net income/(expenditure) for the year	7	1,861	135,494	137,355	32,377
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,861	135,494	137,355	32,377
Reconciliation of funds					
Total funds brought forward		224,414	63,083	287,497	255,120
Total funds carried forward		226,275	198,577	424,852	287,497

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

Feel Good Factor (Leeds)
Company number 6020041
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	12	18,078	15,046
Total fixed assets		18,078	15,046
Current assets			
Debtors	13	31,805	38,074
Investments	14	100,000	-
Cash at bank and in hand		316,391	269,562
Total current assets		448,196	307,636
Liabilities			
Creditors: amounts falling due in less than one year	15	(41,422)	(35,185)
Net current assets		406,774	272,451
Total assets less current liabilities		424,852	287,497
Net assets		424,852	287,497
The funds of the charity:			
Restricted income funds	16	198,577	63,083
Unrestricted income funds	17	226,275	224,414
Total charity funds		424,852	287,497

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts 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 accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 12 to 24 form part of these accounts.

Approved by the trustees on 21 September 2021 and signed on their behalf by:

Martin Horbury (Treasurer)

Feel Good Factor (Leeds)
Statement of Cash Flows
for the year ending 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	22	155,336	(16,792)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		161	351
Purchase of tangible fixed assets		(8,668)	(18,108)
Purchase of current asset investments		(100,000)	-
Cash provided by/(used in) investing activities		(108,507)	(17,757)
Increase/(decrease) in cash and cash equivalents in the year		46,829	(34,549)
Cash and cash equivalents at the beginning of the year		269,562	304,111
Cash and cash equivalents at the end of the year		316,391	269,562

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The 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), second edition - October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and Generally Accepted Accounting Practice.

Feel Good Factor (Leeds) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

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

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

h Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	20%
Fixtures and fittings	20%
Office equipment	33%

k Debtors

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

l Current asset investments

Current asset investments include cash and other investments that are due to mature in less than one year or in more than three months from the balance sheet date.

m Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n Creditors and provisions

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.

o Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. 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. The registered office address is disclosed on page 1.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

3 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Big Lottery Fund	-	-	-	130,166
BID Services	-	34,501	34,501	34,661
Community Foundation	-	33,482	33,482	38,561
Community Fund	-	9,945	9,945	-
Community Links	-	88,016	88,016	90,127
Dhyann Design	-	4,617	4,617	1,705
Dr Boonan and Partners	-	25,000	25,000	-
Forum Central	-	1,500	1,500	1,500
HMRC JRS grant	-	855	855	-
Leeds City Council	371,206	102,266	473,472	405,626
Leeds Older People's Forum	800	79,771	80,571	49,793
NHS Wakefield CCG	-	50,000	50,000	-
Shantona	-	-	-	6,883
Space 2	-	13,036	13,036	11,245
Westfield Medical Centre	-	25,000	25,000	-
Zest	-	-	-	200
Course fees	-	-	-	1,900
Income from activities	1,018	-	1,018	3,385
Room hire	-	-	-	663
Other income	1,452	-	1,452	380
Total	374,476	467,989	842,465	776,795
<i>Total by fund 31 March 2020</i>	<i>365,083</i>	<i>411,712</i>	<i>776,795</i>	
	Unrestricted £	Restricted £	Total 2020 £	
Big Lottery Fund	-	130,166	130,166	
BID Services	-	34,661	34,661	
Community Foundation	-	38,561	38,561	
Community Links	-	90,127	90,127	
Dhyann Design	-	1,705	1,705	
Forum Central	1,500	-	1,500	
Leeds City Council	357,255	48,371	405,626	
Leeds Older People's Forum	-	49,793	49,793	
Shantona	-	6,883	6,883	
Space 2	-	11,245	11,245	
Zest	-	200	200	
Course fees	1,900	-	1,900	
Income from activities	3,385	-	3,385	
Room hire	663	-	663	
Other income	380	-	380	
Total	365,083	411,712	776,795	

4 Investment income

	Unrestricted £	Restricted £	2021 £	2020 £
Income from bank deposits	161	-	161	351
	161	-	161	351

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

5 Analysis of expenditure on charitable activities

	Community Health £	Total 2021 £	Total 2020 £
Staff costs	232,560	232,560	268,795
Accommodation	29,978	29,978	19,850
Project costs	341,852	341,852	367,675
Governance costs (see note 6)	3,610	3,610	4,164
Support costs (see note 6)	97,271	97,271	84,285
	<u>705,271</u>	<u>705,271</u>	<u>744,769</u>
		2021 £	2020 £
Restricted expenditure		332,495	379,530
Unrestricted expenditure		372,776	365,239
		<u>705,271</u>	<u>744,769</u>

6 Analysis of governance and support costs

	Basis of apportionment	Support £	Governance £	Total 2021 £
Staff costs	Time spent	79,838	-	79,838
Office costs	Staff hours	17,433	-	17,433
Independent examination	Governance	-	1,200	1,200
Legal and professional	Governance	-	2,410	2,410
		<u>97,271</u>	<u>3,610</u>	<u>100,881</u>
	Basis of apportionment	Support £	Governance £	Total 2020 £
Staff costs	Time spent	66,496	-	66,496
Office costs	Staff hours	17,789	-	17,789
Independent examination	Governance	-	1,240	1,240
Legal and professional	Governance	-	2,924	2,924
		<u>84,285</u>	<u>4,164</u>	<u>88,449</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021 £	2020 £
Depreciation	5,636	5,055
Independent examiner's fee	1,200	1,240
	<u>6,836</u>	<u>6,295</u>

8 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	276,629	294,001
Social security costs	20,920	22,059
Pension costs	13,633	14,443
Recruitment costs	670	70
Training and travel	546	4,718
	<u>312,398</u>	<u>335,291</u>

Allocated as follows:

Charitable activities	232,560	268,795
Support costs	79,838	66,496
	<u>312,398</u>	<u>335,291</u>

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 17 (2020: 19).

The average full time equivalent number of staff employed during the period was 10.5 (2020: 11.7).

The key management personnel of the charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the charity were £99,225 (2020: £81,355).

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

0 members of the management committee received travel and subsistence expenses during the year of £0 (2020:£0).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

10 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Leeds City Council	473,472	405,626
	<u>473,472</u>	<u>405,626</u>

There were no unfulfilled conditions and contingencies attaching to the grants

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

12 Fixed assets: tangible assets

	Leasehold improvements £	Fixtures & fittings £	Office equipment £	Total £
Cost				
At 1 April 2020	93,422	15,509	16,464	125,395
Additions	550	8,118	-	8,668
At 31 March 2021	93,972	23,627	16,464	134,063
Depreciation				
At 1 April 2020	80,256	13,629	16,464	110,349
Charge for the year	3,402	2,234	-	5,636
At 31 March 2021	83,658	15,863	16,464	115,985
Net book value				
At 31 March 2021	10,314	7,764	-	18,078
At 31 March 2020	13,166	1,880	-	15,046

13 Debtors

	2021 £	2020 £
Other debtors	30,104	31,403
Prepayments and accrued income	1,701	6,671
	31,805	38,074

14 Current asset investments

	2021 £	2020 £
Cash or cash equivalents	100,000	-
	100,000	-

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	-
Short term compensated absences (holiday pay)	-	-
Other creditors and accruals	35,338	29,457
Deferred income	-	-
Taxation and social security costs	6,084	5,728
	<u>41,422</u>	<u>35,185</u>

16 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Community Health					
Care Coordinators	-	50,000	(22,870)	-	27,130
Carer's Grant	29,701	31,701	(16,479)	-	44,923
Careview	-	5,472	(5,472)	-	-
CCV Hub	-	16,000	(16,000)	-	-
Choices	2,194	49,793	(46,716)	-	5,271
Community Garden	-	-	-	-	-
Computers	2,433	-	(155)	-	2,278
Connected	-	9,945	(9,115)	-	830
Connect and support	-	24,265	(560)	-	23,705
Family Health Worker	-	50,000	(15,744)	-	34,256
Leeds Hearing and Sight Loss Service	-	34,501	(34,501)	-	-
Linking Leeds	5,938	88,016	(66,531)	-	27,423
Living Well	-	19,996	(1,461)	-	18,535
Manbassador	8,839	14,286	(23,125)	-	-
Orion	346	-	-	-	346
Reducing Loneliness in Men	4,532	13,036	(12,568)	-	5,000
Seasonal Loneliness Fund	1,600	-	(220)	-	1,380
SWIFT	7,500	30,000	(30,000)	-	7,500
Unlocked	-	29,978	(29,978)	-	-
100% Digital	-	1,000	(1,000)	-	-
Total	<u>63,083</u>	<u>467,989</u>	<u>(332,495)</u>	<u>-</u>	<u>198,577</u>

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds (continued)

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Community Health					
Building a					
Stronger Britain	876	6,683	(7,559)	-	-
Carer's Grant	-	29,701	-	-	29,701
Careview	-	1,705	(1,705)	-	-
Choices	-	49,793	(47,599)	-	2,194
Community Garden	295	-	(295)	-	-
Computers	2,575	-	(142)	-	2,433
Connect	3,485	-	(3,485)	-	-
Connect Well	-	38,784	(38,784)	-	-
Healthy Lives	14,545	130,166	(144,711)	-	-
Leeds Hearing and	-	34,661	(34,661)	-	-
Linking Leeds	-	51,343	(45,405)	-	5,938
Manbassador	-	12,486	(3,647)	-	8,839
Orion	340	600	(594)	-	346
Power of	-	11,045	(11,045)	-	-
Reducing					
Loneliness in Men	-	12,036	(7,504)	-	4,532
Seasonal					
Loneliness Fund	-	1,600	-	-	1,600
Suicide Prevention	8,785	12,439	(21,224)	-	-
Summer Cooking	-	3,670	(3,670)	-	-
SWIFT	-	15,000	(7,500)	-	7,500
Total	30,901	411,712	(379,530)	-	63,083

Name of restricted fund

Description, nature and purposes of the fund

Care Coordinators	This is a grant to fund 2 PHM frailty care coordinator posts
Carer's Grant	This is a project to enable carers in BAME communities to take a break.
Careview	This was a project to identify people at risk of social isolation.
CCV	This was work to coordinate volunteer support of people shielding during the pandemic.
Choices	This is a project to offer a range of activities to socially-isolated older people
Community Garden	This is a project run by volunteers to maintain the garden at Louis Street.
Computers/100%	These are projects to provide IT equivalent to enable members of groups
Connect and Support	This is a project to assist with the test and trace systems in the local community.
Family Health Worker	This is a project to support families from diverse backgrounds during the pandemic
Linking Leeds	This is the social prescribing service for north Leeds.
Healthy Lives Healthy Homes	This was a project to promote and support healthy independent living for older people.

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
Leeds Hearing and Sight Loss Service	This is a project to support people with hearing and/or sight loss to be as healthy and independent as possible
Living Well	This is project aimed at minimising the risk of covid-19 infections in the local community.
Manbassador/Suicide Prevention	This was a project aimed at helping to reduce high levels of suicide amongst older men in Leeds 9
Orion	The Orion fund is used to support the work of the Orion Consortium.
Power of Communities	This was a project to establish and run a "men's group"
Reducing Loneliness in Men/Connect	This is a group to offer social activities for men.
Seasonal Loneliness Fund	This is a project to address issues of social isolation.
Summer Cooking	These were family cooking sessions over the summer holidays.
SWIFT	The aim of this project is to support older people with complex issues.
Unlocked	This was funding to produce and distribute the Unlocked magazine

17 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	184,414	374,637	(349,964)	-	209,087
Building repairs and upgrades	40,000	-	(22,812)	-	17,188
	<u>224,414</u>	<u>374,637</u>	<u>(372,776)</u>	<u>-</u>	<u>226,275</u>
	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2020 £</i>
General fund	224,219	365,434	(365,239)	(40,000)	184,414
Building repairs and	-	-	-	40,000	40,000
	<u>224,219</u>	<u>365,434</u>	<u>(365,239)</u>	<u>-</u>	<u>224,414</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.
Building repairs and upgrades	This is to cover the cost of property repairs and enhancements taking place early in the 2020/21 financial year

Feel Good Factor (Leeds)

Notes to the accounts for the year ended 31 March 2021 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	18,078	-	-	18,078
Net current assets/(liabilities)	191,009	17,188	198,577	406,774
Creditors of more than one year	-	-	-	-
Total 2021	209,087	17,188	198,577	424,852
	General fund £	Designated funds £	Restricted funds £	Total £
<i>Tangible fixed assets</i>	<i>1,993</i>	<i>-</i>	<i>-</i>	<i>1,993</i>
<i>Net current assets/(liabilities)</i>	<i>222,226</i>	<i>-</i>	<i>30,901</i>	<i>253,127</i>
<i>Creditors of more than one year</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total 2020	224,219	-	1,600	255,120

19 Contingent assets

There were no contingent assets.

20 Contingent liability

There were no contingent liabilities.

21 Post balance sheet events

There were no significant post balance sheet events.

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	137,355	32,377
Adjustments for:		
Depreciation charge	5,636	5,055
Loss/(profit) on sale of fixed assets	-	-
Dividends, interest and rents from investments	(161)	(351)
Decrease/(increase) in debtors	6,269	(32,622)
Increase/(decrease) in creditors	6,237	(21,251)
Net cash provided by/(used in) operating	155,336	(16,792)