

Company number: 6020041

Charity Number: 1121467

# Feel Good Factor (Leeds)

Report and financial statements  
For the year ended 31<sup>st</sup> March 2023

**Feel Good Factor (Leeds)**  
**Reference and administrative information**  
**for the year ended 31<sup>st</sup> 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 <sup>th</sup> October 2022
Valerie Francis	appointed 12 <sup>th</sup> May 2022
Nathaniel Lindo	
Sharon Brooks	
Heather Thrippleton	
Chris Cushing	
Tanefa Apekey	
Dr Hasantha Jayasinghe	resigned 29 <sup>th</sup> 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 20<sup>th</sup> year on 24<sup>th</sup> 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 6<sup>th</sup> 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 £
<b>Income from:</b>					
Charitable activities: Community Health	3	546,359	262,746	809,105	729,935
Investments	4	2,985	-	2,985	1,441
<b>Total income</b>		<b>549,344</b>	<b>262,746</b>	<b>812,090</b>	<b>731,376</b>
<b>Expenditure on:</b>					
Charitable activities: Community Health	5	521,502	348,178	869,680	771,799
<b>Total expenditure</b>		<b>521,502</b>	<b>348,178</b>	<b>869,680</b>	<b>771,799</b>
<b>Net income/(expenditure) for the year</b>	7	<b>27,842</b>	<b>(85,432)</b>	<b>(57,590)</b>	<b>(40,423)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>27,842</b>	<b>(85,432)</b>	<b>(57,590)</b>	<b>(40,423)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		237,791	146,638	384,429	424,852
<b>Total funds carried forward</b>		<b>265,633</b>	<b>61,206</b>	<b>326,839</b>	<b>384,429</b>

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

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 £
<b>Cash provided by/(used in) operating activities</b>	22	<b>(30,776)</b>	<b>(54,170)</b>
<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)
<b>Cash provided by/(used in) investing activities</b>		<b>2,023</b>	<b>141</b>
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
<b>Cash and cash equivalents at the end of the year</b>		<b>233,609</b>	<b>262,362</b>

## **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
<b>Total</b>	<b>546,359</b>	<b>262,746</b>	<b>809,105</b>	<b>729,935</b>
<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	
<b>Total</b>	<b>369,827</b>	<b>360,108</b>	<b>729,935</b>	

### 4 Investment income

	Unrestricted £	Restricted £	2023 £	2022 £
Income from bank deposits	2,985	-	2,985	1,441
	<b>2,985</b>	<b>-</b>	<b>2,985</b>	<b>1,441</b>

# 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

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

### 13 Debtors

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

### 14 Current asset investments

	2023 £	2022 £
Cash or cash equivalents	102,262	101,300
	<hr/>	<hr/>
	102,262	101,300
	<hr/>	<hr/>

# 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 £
<b>Community Health</b>					
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)
<b>Total</b>	<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>
<b>Community Health</b>					
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)	-	-
<b>Total</b>	<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 2023 (continued)

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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 £
<b>Net income/(expenditure) for the year</b>	(57,590)	(40,423)
<b>Adjustments for:</b>		
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)
<b>Net cash provided by/(used in) operating</b>	<u>(30,776)</u>	<u>(54,170)</u>