

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.

Chapelton Primary Care Network Social Prescribing Service

Funding secured from Chapelton 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 Chapelton 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
	<u>392,898</u>	<u>440,221</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 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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	93,972	23,627	16,464	134,063
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2023	90,462	20,051	16,464	126,977
Charge for the year	3,400	1,954	-	5,354
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	93,862	22,005	16,464	132,331
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2024	110	1,622	-	1,732
	<hr/>	<hr/>	<hr/>	<hr/>
<i>At 31 March 2023</i>	<i>3,510</i>	<i>3,576</i>	<i>-</i>	<i>7,086</i>
	<hr/>	<hr/>	<hr/>	<hr/>

13 Debtors

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

14 Current asset investments

	2024 £	2023 £
Cash or cash equivalents	104,329	102,262
	<hr/>	<hr/>
	104,329	102,262
	<hr/>	<hr/>

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)