

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:

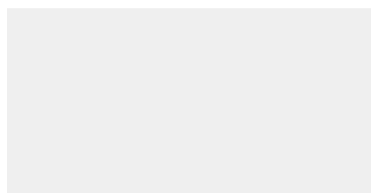
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, 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 £	<i>Total funds 2024 £</i>
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.

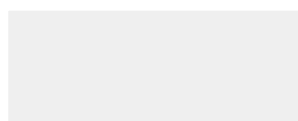
Directors' responsibilities:

- 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>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> £
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
	<hr/>	<hr/>
	381,344	392,898
	<hr/>	<hr/>

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	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	93,972	23,627	16,464	134,063
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2024	93,862	22,005	16,464	132,331
Charge for the year	110	1,622	-	1,732
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	93,972	23,627	16,464	134,063
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2025	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	110	1,622	-	1,732
	<hr/>	<hr/>	<hr/>	<hr/>

13 Debtors

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

14 Current asset investments

	2025 £	2024 £
Cash or cash equivalents	109,351	104,329
	<hr/>	<hr/>
	109,351	104,329
	<hr/>	<hr/>

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