IMPACT LIVING

England & Wales · Charity number 1122871

Details

Other names	IMPACT YOUNG HEROES
Status	Registered
Legal form	Other
Registered	2008-02-19
Register	View on the Charity Commission register

Contact

Address	Impact Living c/o The Support Office 71 Greaves St Bradford West Yorkshie BD5 7PE
Phone	01274681140
Email	info@impactliving.org
Website	http://www.impactliving.org/

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Activities

Objects: 3. THE OBJECTS THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE UNITED KINGDOM IN ASSOCIATION WITH THE INHABITANTS, LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS; (I) THE RELIEF, SUPPORT AND ASSISTANCE OF PEOPLE WHO SUFFER FROM ANY FORM OF MENTAL HEALTH CONDITION WHO ARE SERVICE USERS OF IMPACT LIVING, THEIR FAMILY MEMBERS OR MEMBERS OF THE LOCAL COMMUNITY. (II) THE RELIEF, SUPPORT AND ASSISTANCE OF PEOPLE WHO SUFFER FROM ANY FORM OF CHRONIC OR LONG-TERM HEALTH CONDITIONS WHO ARE IMPACT LIVING SERVICE USERS, THEIR FAMILY MEMBERS OR MEMBERS OF THE LOCAL COMMUNITY. (III) THE RELIEF, SUPPORT AND ASSISTANCE OF YOUNG PEOPLE AND THEIR FAMILIES WHO SUFFER FROM OR HAVE SUFFERED FROM ANY FORM OF CANCER, CANCER-RELATED OR SIMILAR ILLNESS. (IV) TO ADVANCE PUBLIC AWARENESS AND EDUCATION ABOUT MENTAL HEALTH AND WELL-BEING. (V) TO ADVANCE PUBLIC AWARENESS AND EDUCATION ABOUT CHRONIC AND LONG-TERM MEDICAL CONDITIONS. (VI) TO ADVANCE PUBLIC AWARENESS AND EDUCATION ABOUT CANCER, CANCER-RELATED CONDITIONS OF YOUNG PEOPLE. (VII) TO PROMOTE AND FURTHER THE CARE AND RELIEF OF PEOPLE WHO HAVE A MENTAL HEALTH DIAGNOSIS, AND IN PARTICULAR BY GRANTING FEASIBLE RESPITE OF SUCH PEOPLE. (VIII) TO PROMOTE AND FURTHER THE CARE AND RELIEF OF PEOPLE WHO HAVE A CHRONIC/LONG-TERM CONDITION OR ILLNESS, AND IN PARTICULAR BY GRANTING FEASIBLE RESPITE OF SUCH PEOPLE. (IX) TO PROMOTE AND FURTHER THE CARE AND RELIEF OF YOUNG PEOPLE AGED 13 TO 30 YEARS, WHO HAVE A TERMINAL ILLNESS OR WHO ARE SUFFERING FROM A MEDICAL CONDITION SUFFICIENTLY LIFE THREATENING, AND IN PARTICULAR BY GRANTING FEASIBLE RESPITE OF SUCH YOUNG PEOPLE.

Activities: Support for people who suffer from mental health conditions and chronic/long-term medical conditions, including cancer. Raise public awareness of mental health,chronic and long-term medical conditions, including cancer. Promote/further the care and relief of people who have a mental health diagnosis/long-term medical condition and for those aged 13-30, who have cancer, by granting feasible respite

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£302,739	£290,755	-	-
2023-10-31	£324,872	£401,539	-	-
2022-10-31	£231,995	£318,411	-	-
2021-10-31	£202,984	£190,072	-	-
2020-10-31	£177,545	£155,631	-	-

Trustees

Name	Role	Appointed
NIGEL ANTHONY DELANEY	Chair	
Francesca Mitchell		2025-09-22
Geoffrey Mitchell		2025-09-22
James Harley Sayle- Skelly		2025-06-30
Mark Mitchell		2023-12-01

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IMPACT LIVING

England & Wales - Charity number 1122871

Accounts

Registered Charity Number: 1122871

Impact Living

Trustees' Report and Financial Statements

for the year ended 31 October 2024

Impact Living

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Impact Living

Reference and administrative details

Trustees	Mr Nigel Delaney Mrs Jean Mitchell Ms Beverly Page Mr Mark Mitchell
Charity number	1122871
Principal and registered office	Support Office 71 Greaves Street Bradford BD5 7PE
Independent Examiner	Jessica Lawrence FCA CTA Azets Audit Services Limited 12 King Street Leeds LS1 2HL
Bankers	Lloyds Bank Plc Commercial Street Batley WF17 5EQ

Impact Living

Report of the Trustees for the year ended 31 October 2024

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 October 2024.

The financial statements comply with Charities Act 2011, the Articles of Association, and 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 (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

REFERENCE AND ADMINISTRATIVE DETAILS

The Charity information page forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Impact Living was set up in accordance with a written constitution adopted on 2 August 2007 with an amendment being adopted on 8 August 2016.

TRUSTEE APPOINTMENTS

Trustees are appointed and re-elected by the charity in a general meeting.

ORGANISATIONAL STRUCTURE

The charity is managed by a committee comprising of three officers – a chair, a secretary, and a treasurer.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed. Where significant risks have been identified, systems have been established to mitigate those risks.

RESERVES POLICY

In assessing the appropriate level of reserves to be maintained by the charity, the Trustees take historic and forecast levels of income and expenditure and their volatility into account. This has resulted in a current policy of maintaining the level of free reserves in the range of 3 to 6 months forward expenditure. The Board reviews the policy on reserves annually.

The current level of funds held by the charity at the year-end amounted to a deficit of £134,393 (2023 - £146,377 deficit) and included restricted funds of £49,469 (2023 - £43,606). After deducting restricted funds and fixed assets, the charity had free reserves of a deficit amounting to £183,862 (2023 - £189,983 deficit). This is below the set policy due to a delay in payment of the new extra care contracts for salaries/running costs. This has resulted in an amount payable to Impact Property Services Limited, a company which is connected via common Trustees/Directors. It has been agreed that this loan will be repaid over the next five years.

OBJECTIVES AND ACTIVITIES

On 8 August 2016 an amendment was adopted to change the name of the charity from Impact Young Heroes to Impact Living; this was with an aim to expand the aims and objectives of the charity and to deliver our support service to a wider range of vulnerable groups. The Impact Young Heroes project continues to operate within the charity and continues to deliver services to those who are living with a cancer diagnosis.

The Objects as adopted 8 August 2016

The Charity's objects (the objects) are to promote the benefit of the inhabitants of the United Kingdom in association with the inhabitants, local authorities, voluntary and other organisations;

(i) The relief, support and assistance of people who suffer from any form of mental health condition who are service users of Impact Living, their family members or members of the local community.

(ii) The relief, support and assistance of people who suffer from any form of chronic or long-term health conditions who are Impact Living service users, their family members or members of the local community.

(iii) The relief, support and assistance of people and their families who suffer from or have suffered from any form of cancer, cancer-related or similar illness.

(iv) To advance public awareness and education about mental health and well-being.

(v) To advance public awareness and education about chronic and long-term medical conditions.

(vi) To advance public awareness and education about cancer and cancer-related conditions of people.

(vii) To promote and further the care and relief of people who have a mental health diagnosis, and in particular by granting feasible respite of such people.

(viii) To promote and further the care and relief of people who have a chronic/long-term condition or illness, and in particular by granting feasible respite of such people.

(ix) To promote and further the care and relief of young people aged 13 to 30 years, who have a terminal illness or who are suffering from a medical condition sufficiently life threatening, and in particular by granting feasible respite of such young people.

We hope the objectives will encompass all our day-to-day work and projects. However, as the charity evolves and develops, the trustees may decide to change or add objectives to ensure all our work is recognised and constituted by the Charity Commission's legal framework.

The charity is organised so that the trustees meet regularly to manage its affairs. The Chief Executive Officer is responsible for managing the day to day running of the charity. The charity is also grateful to volunteers for the skills and support they so willingly bring to the charity.

DEVELOPMENTS, ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Impact Living continues to partner with Impact Property Services Limited, a not-for-profit organisation which provides supported accommodation to vulnerable and homeless adults. This organisation was established over 24 years ago and in this time has provided housing and support services that promote independent living to hundreds of adults.

Over the last 12 months, Impact Property Services Limited has expanded by creating more units of accommodation for young adults at risk and adults with complex needs who require support and a safe living environment.

Impact Living has been commissioned through the Supported Living Framework in Bradford and the Mental Health Independence & Support Framework in Sheffield to support these individuals, as well as deliver floating support services within the local community. The client's mental health and well-being / extra care needs are monitored in weekly support visits. Additional monies to fund these support activities have been raised through individual grants and donations made by kind and generous members of the public, who have connected with the 'heartbeat' of the charity.

IMPACT LIVING WEBSITE

The www.impactliving.org website has been streamlined to ensure a continued user-friendly approach to young adults/adults who visit the site. The strapline is "believe in a better life" and this encompasses the whole ethos of Impact Living, as the aim is to support adults who need Impact Living's support services to help them to live independently.

WEB BASED FUNDRAISING TOOLS

We have access to fundraising/donation tools via the internet: Impact Living Newsletter and Website, JustGiving, PayPal Giving Fund, Amazon Smile, Every Click, Easy Fundraising, Facebook and Twitter links have continued to assist our volunteers/donors and sponsors to raise awareness, funds and gain sponsorship for their fundraising events.

RESEARCH

Impact Living continue to research simple solutions, to compliment and hopefully improve further the life experiences of young people/adults who are living with diagnosed mental health conditions, chronic/long term illness or cancer and this type of research is still vital for the development of services for young people and adults. We also continue to partner with Impact Property Services, regarding feasibility studies for suitable supported accommodation options for Impact Living service users in Yorkshire and various other Cities/Counties.

AWARENESS RAISING

Impact Living continues to accept offers to attend awareness raising meetings, to raise awareness of the issues young people/adults living with diagnosed mental health conditions, chronic/long-term illness, or cancer face.

RESPITE ACCOMMODATION

Impact Property Services continues to support Impact Living by allowing the use of its Lanzarote villas for any future respite breaks for the early part of 2024. Due to the 'cost of living' crisis, respite breaks had been limited but during 2024, we have managed to provide villa accommodation to one young adult and their family for them to have a much needed respite break.

SUPPORT

We continued to provide support and diversionary activities for our most vulnerable clients. This support has included assisting with shopping, daily well-being checks, walks around local outdoor space including parks, and also engaging in indoor activities. This has all been made possible by various charitable donations, including: arts, crafts, boardgames, books and for some it has been the learning of new skills such as baking. Impact Living has also commemorated key celebratory events by providing donations received by the local community, such as festive 'shoebox' gifts, Mother's / Father's Day hampers and Easter eggs.

SUPPORTED ACCOMMODATION

Impact Property Services Limited continues to accept Impact Living's referrals for adults who need supported accommodation. This type of accommodation provides adults with a safe place to live and promotes independence; whilst still maintaining a level of support.

MANAGEMENT TEAM

The management team consists of Trustees and several independent professional individuals, who are from diverse backgrounds with a vast amount of experience. This team is responsible for the structure of the charity, its policies and procedures, legal obligations, and insurance.

Impact Living has experienced health support staff who work directly with our clients. We continue to accept referrals predominately from NHS mental health teams, local authorities and hospitals that have been identified as partners. These agencies and hospitals fully support the work of Impact Living and they continue to facilitate relationships between each client and our workers for us to develop 'tailor made' support packages.

FUTURE DEVELOPMENTS

In light of the 'cost of living' crisis, Impact Living is still undergoing its fundraising review, strategy development process and feasibility study alongside Impact Property Services Limited, with the view to build new units of accommodation for adults who are affected by mental health conditions, chronic/long-term illness and cancer. Land options are being reviewed predominantly in Yorkshire plus we are also exploring options in other locations.

These potential new schemes or 'Impact Living Centres' are designed to be cost effective, efficient and eco-friendly, providing enhanced support, health and enterprise opportunities for our clients. We have been working with architects, developers, social services, mental health teams, health professionals and our clients to create an enhanced supported housing model that would not only benefit our clients but also bring a boost to the local community. Each supported housing scheme consists of between 10 and 60 units of one and two-bedroom apartments, with an enclosed garden courtyard area and community, support, enterprise, and training facilities on the ground floor.

Each young adult/adult living in this accommodation will have a tailor made 'holistic' support programme, which is made up of:

1. **Happy and Stable Home Support Programme**

Housing based support comprising of setting up and maintaining a tenancy, understanding contracts, banking, bank accounts, credit unions, credit cards, debt management, benefits, setting up utilities, payment plans, budgeting, keeping the home safe, clean and tidy, social groups, college, faith groups, good citizenship and community involvement.

2. **Healthy Living Support Programme**

Focusing on physical health, healthy cooking, and healthy eating, registering with the GP, clinics, Practitioners, Dentist, Opticians, attending appointments, addressing and maintaining health issues, taking care of sexual health, smoking cessation, maintaining healthy relationships with friends and family.

3. **Mental Health and Wellbeing Support Programme**

Ensuring good mental health; maintaining and attending appointments with Doctors, overseeing medication, referral to Counsellors and Specialist Mental Health Services and treatments, e.g. Cognitive Behavioural Therapy, Anger Management and Negative Behavioural Therapies, Specialist Service for Eating Disorders, addressing Anxiety and Compulsive Disorders, Depression, Self-Harm, attending and supporting service users with professional clinical meetings and assessments.

4. **Employment, Training and Opportunities Support Programme**

Creating quality CV's, advice, and interview techniques, looking for part time and full-time work, employment contracts, college enrolment, apprenticeships and work programmes, further education, lifelong learning, open university, volunteering, trainee and internships, administration skills.

5. **Extra Care Support Programme**

Tailored support based on service users with more complex life issues, concerning Police, Courts, and Immigration. Individuals who have complex and challenging life issues either from a health or mental health perspective or whom have multiple agency workers. Individuals with disabilities, learning difficulties, special needs, chronic/long-term illness.

6. Respite Care and Activities Support Programme

Suitable for individuals and their family members with complex, physical, mental and emotional health issues, a short relaxing break creating positive, enjoyable, meaningful and memorable experiences that will have a positive effect on their lives and will help rehabilitate them back to better health and establish friendships and positive relationships.

7. Reward and Incentive Programme

We are also implementing a reward and incentive programme to help build positive reinforcement; to encourage clients to maintain their tenancies and support programmes and to be responsible members of their local community.

We will liaise closely with health/mental health professionals and Oncology Unit Social Workers, to facilitate an appropriate personal support plan to meet each Impact Living service user's specific housing and support needs.

Over the next two to three years, we aim to provide more respite breaks for clients and their carers. We aim to maintain strong relationships with NHS teams and hospitals throughout the UK and to develop new relationships as our capacity grows. We remain committed to supporting as many young adults/adults as possible and to develop additional services.

EXTRA CARE

The charity provides a specialist and mental health support service to 90% of Impact Property Services Limited clients who are living with complex needs i.e. those fleeing abuse or at risk of sexual exploitation who also have multiple diagnoses in mental health such as psychosis, multiple personality disorder, self-harm, drug and alcohol addiction and gender dysphoria.

As part of the fundraising strategy, Impact Living also aims to provide funding for specialist key support workers and specialist health and wellbeing workers, to assist with any service users support needs at Impact Property Service's Bradford, Sheffield and it's Malton scheme, plus any future schemes.

NATE PROJECT

To address the complex needs of our beneficiaries in a holistic and integrated way, Impact Living aims to enhance its existing extra care service by raising funds for an in-house Needs Assessment and Therapy Evaluation Service (NATE Service), in conjunction with piloting a new Creative Therapies Project, which will consist of a Support Assessor Evaluator, Art Psychotherapist, Art Kits and an Admin Worker.

Initially taking place over a two-year period, we have employed a 'Support Needs Assessor and Evaluator' to lead the project. Following an on-site assessment and evaluation, beneficiaries will receive immediate access to a personalised therapy and support programme, where they can begin to address and manage their mental health conditions and other complex issues within a safe and stable home, while working towards achieving greater independence.

The project will support those who have found it difficult accessing mainstream health services, have slipped through the net and not been able to get the right mental health care needed through other means. It will particularly aim to reach those who need critical support, such as individuals in mental health crisis, those with substance misuse and alcohol issues, including those with dual diagnosis and those discharged from psychiatric units. The project aims to provide early intervention, reducing hospital admissions and helping to relieve the current strain on local mental health teams.

Report of the Trustees for the year ended 31 October 2024 (continued)

I would also like to thank the following funders for their generous donations to existing and new projects (restricted funding):

- Sheffield Mutual provided a grant in January 2024 to provide art excursions for Sheffield clients.
- Marshall & Viggars Charitable Trust granted funds in February 2024 for the Crofton Court well-being garden project.
- JG Graves Charitable Trust granted monies to fund art excursions for Sheffield clients in February 2024.
- The National Garden Scheme Community Grant was received to support another well-being garden project in April 2024.
- B&Q Foundation made a grant to a garden project for Wilfred Drive clients.

FINANCIAL REVIEW

A surplus has been made during the year of £11,984 (2023: £76,667 deficit). The Trustees consider that the level of reserves at the year-end, along with expected activity in the next financial year, is adequate to allow the charity to meet its aims for at least the next 12 months.

CONCLUSION

The last 12-month period has been far more complex than in previous years and has proved challenging for our clients, staff, and volunteers. This is mainly due to the after effects of 'the cost of living' crisis that began in late 2021. However, we have been encouraged by the response of individuals and funders who have helped us to support many adults who are living with, or are affected by, various diagnosed mental health conditions, chronic/long-term health conditions and cancer.

I would like to thank our friends, partners, and volunteers for their generous financial, moral and practical support; so that our objectives are fulfilled, and we are able to continue to deliver essential services to young people and adults.

Approved by the Trustees on behalf of the charity on 31/07/2025 and signed on its behalf by:

.....

Nigel Delaney
Trustee

Impact Living

Statement of Trustees' accounting and reporting responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Impact Living

Independent Examiner's Report to the Trustees of Impact Living

I report to the Trustees on my examination of the financial statements of Impact Living for the year ended 31 October 2024.

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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 Charity'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. The accounts do not accord with those records; or

3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jessica Lawrence

Jessica Lawrence FCA CTA
Azets Audit Services Limited

31/07/2025

12 King Street
Leeds
LS1 2HL

Impact Living

Statement of Financial Activities for the year ended 31 October 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income from:					
Donations	**2**	1,698	-	1,698	3,668
Charitable activities	**3**	293,121	7,919	301,040	321,168
Bank interest		1	-	1	36
Total income		294,820	7,919	302,739	324,872
Expenditure on:					
Charitable activities	**4**	288,699	2,056	290,755	401,539
Total expenditure		288,699	2,056	290,755	401,539
Net movement in funds		6,121	5,863	11,984	(76,667)
Funds brought forward		(189,983)	43,606	(146,377)	(69,710)
Funds carried forward	**10**	(183,862)	49,469	(134,393)	(146,377)

In the comparative Statement of Financial Activities, the amount of restricted income was £62,532.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 - 18 form part of these financial statements.

Impact Living

Balance sheet as at 31 October 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	**8**	17,214		24,386	
Cash at bank		20,560		24,951	
		37,774		49,337	
Creditors: Amounts falling due within one year	**9**	(172,167)		(195,714)	
Net current assets			(134,393)		(146,377)
Total net assets			(134,393)		(146,377)
Funds:					
Unrestricted funds	**10**		(183,862)		(189,983)
Restricted funds	**10,11**		49,469		43,606
Total funds	**10**		(134,393)		(146,377)

The financial statements and accompanying notes on pages 12 - 18 were approved by the Trustees on 31/07/2025 and signed on their behalf by:

Mr Nigel Delaney
Trustee

Impact Living

Notes to the financial statements for the year ended 31 October 2024

1. Accounting policies

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

1.1 Charitable Trust information

Impact Living is a charity established by Written Constitution adopted on 2 August 2007 and registered with the Charity Commission under charity number 1122871. The charity's principal office address is 23-71 Wilfred Drive, Darnall, Sheffield, S9 3WA.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice effective from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Living meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the balance sheet date, the charity had net liabilities of £134,393 (2023: £146,377). The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

1.5 Income

Income is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable.

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

Notes to the financial statements for the year ended 31 October 2024 (continued)

1.6 Expenditure

Expenditure (excluding grants) is included in the SoFA on an accruals basis.

Charitable activities include support costs and governance costs which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

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

1.7 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same year.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

1.9 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 held for working capital.

1.10 Debtors

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.11 Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

Notes to the financial statements for the year ended 31 October 2024 (continued)

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

The Trustees have determined that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Income - Donations and non- performance grants

Donations and non- performance grants	2024 £	2023 £
Donations from:		
- Individuals	948	2,168
- Other	750	1,500
Total	1,698	3,668

All income received from donations and non-performance grants in the current year and prior year were unrestricted.

3. Income – Charitable activities

Charitable activities	2024 Restricted Funds £	2024 Unrestricted Funds £	2024 £	2023 £
Charitable activity – Additional support	-	293,121	293,121	258,636
Restricted grants	7,919	-	7,919	62,532
Total	7,919	293,121	301,040	321,168

4. Expenditure on charitable activities

	2024 £	2023 £
Direct charitable expenditure (Note 5)	244,194	331,503
Support costs (Note 6)	46,561	70,036
Total expenditure	290,755	401,539

Notes to the financial statements for the year ended 31 October 2024 (continued)

5. Direct charitable expenditure

	2024 £	2023 £
Staff cost (Note 7)	236,767	275,086
Volunteers expenses	-	4,075
Travel and other costs	1,554	1,401
Activities costs	1,208	1,675
Insurance	3,915	4,466
Repairs and renewals	-	43,300
Rent	750	1,500
Total direct costs	244,194	331,503

6. Support costs

	2024 £	2023 £
Telephone	380	2,429
Office and computer costs	2,961	937
Training costs	570	431
Bank charges	77	54
Motor vehicle costs	-	11,873
Accountancy	5,733	5,652
Independent examination	840	660
Rent	36,000	48,000
Total support costs	46,561	70,036

7. Wages and salaries

The average number of employees during the year was 10 (2023 – 9).

Their aggregate remuneration comprised:

	2024 £	2023 £
Gross wages	216,050	251,129
Social security costs	16,413	19,469
Pension costs	4,304	4,488
Total wages	236,767	275,086

No employee received emoluments of £60,000 or more in the current or preceding year.

The key management of the charity are the Trustees. The Trustees are unpaid and did not receive any remuneration, benefits or expenses from the charity in the year (2023 - £nil).

Notes to the financial statements for the year ended 31 October 2024 (continued)

8. Debtors

	2024 £	2023 £
Prepayments and accrued income	226	1,432
Other debtors	16,988	22,954
	17,214	24,386

9. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,466	-
Other creditors	170,701	195,714
	172,167	195,714

10. Funds

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Balance at 1 November 2023	(189,983)	43,606	(146,377)	(69,710)
Income	294,820	7,919	302,739	323,372
Expenditure	(288,699)	(2,056)	(290,755)	(400,039)
Balance at 31 October 2024	(183,862)	49,469	(134,393)	(146,377)

11. Restricted Funds

	Balance at 1 November 2023 £	Movement in funds – Income £	Movement in funds – Expenditure £	Balance at 31 October 2024 £
City of Bradford Council	7,149	-	-	7,149
Garfield Weston	20,000	-	-	20,000
Kenneth Hargreaves	1,000	-	-	1,000
Earl Fitz Charles	2,000	-	-	2,000
Charles & Elsie Sykes	4,000	-	-	4,000
Malton Town Council	225	-	-	225
Nationwide Community Grant	-	-	-	-
B&Q Foundation	4,360	5,000	-	9,360
Aldi Winter Fund	1,000	-	-	1,000
National Schizophrenia Found	472	-	-	472
Rank Foundation	3,400	-	-	3,400
The JG Graves Charitable Trust	-	1,000	(1,000)	-

Notes to the financial statements for the year ended 31 October 2024 (continued)

	Balance at 1 November 2023 £	Movement in funds – Income £	Movement in funds – Expenditure £	Balance at 31 October 2024 £
Sheffield Mutual	-	143	-	143
Marshall & Viggars Charitable Trust	-	720	-	720
The National Garden Scheme	-	1,056	(1,056)	-
Total	43,606	7,919	(2,056)	49,469

Purpose of restricted Funds:

City of Bradford Council – Grant relates to monies received to support adult social care providers to reduce the rate of Covid 19 transmission in care homes; and to support other workforce actions necessary to deliver infection control.

Garfield Weston - Funding towards a Needs Assessment & Therapy Evaluation Assessor.

Kenneth Hargreaves - Art Therapy Project.

Earl Fitzwilliam – Funding to convert unused ground floor space at site in Malton into a mental health support area for residents and the local community.

Charles & Elsie Sykes Trust - Funding to convert unused ground floor space at site in Malton into a mental health support area for residents and the local community.

Malton Town Council - Art supplies to be used during weekly one-to-one art therapy support sessions and small group creative art workshops, with the aim of providing residents with coping techniques to help them manage their mental health and other complex needs.

Nationwide Community Grant - Funding to convert unused ground floor space at our site in Malton into a mental health support area for our residents and the local community.

B&Q Foundation – Funding to upgrade the security system at our accommodation site in Sheffield. Funding towards the Wilfred Drive Garden project.

Aldi Winter Fund – Funding to purchase two large freezers with capacity to store increasing amounts of frozen food donations at Wilfred Drive.

National Schizophrenia Foundation – Grant to support costs of staff attending meetings at Voluntary Community & Social Enterprise and Mental Health Partnership Network.

Rank Foundation – Funding to provide safe housing with critical support for those experiencing homelessness and hospitalisation due to mental health, providing early intervention and prevention of further mental health crises.

The JG Graves Charitable Trust – Grant to provide excursions to York Art Gallery, York Castle Museum and The Yorkshire Sculpture Park.

Sheffield Mutual – Grant to provide art excursions in Sheffield.

Marshall & Viggars charitable Trust – Grant provided for the Crofton court well being garden project.

The National Garden Scheme - Funding towards the Wilfred Drive Garden project.

Notes to the financial statements for the year ended 31 October 2024 (continued)

12. Analysis of net assets between funds

Fund balances as at 31 October 2024:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	(183,862)	49,469	(134,393)
Total	(183,862)	49,469	(134,393)

Fund balances as at 31 October 2023:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	(189,983)	43,606	(146,377)
Total	(189,983)	43,606	(146,377)

13. Related party transactions

Included within other creditors at the year end is an amount payable of £146,501 (2023 - £177,263) owed to Impact Property Services Limited, a company which is connected via common Trustees/Directors.

During the year, rent totalling £36,000 (2023 - £48,000), wages and salaries totalling £89,992 (2023 - £119,076) and repairs and renewals totalling £Nil (2023 - £43,300) were recharged from Impact Property Services to the charity.

IMPACT LIVING

England & Wales - Charity number 1122871

Accounts

Registered Charity Number: 1122871

Impact Living

Trustees' Report and Financial Statements

for the year ended 31 October 2023

Impact Living

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Impact Living

Reference and administrative details

Trustees	Mr Nigel Delaney Mrs Nicola Doran (resigned 01/12/2023) Mrs Jean Mitchell Ms Beverly Page Mr Mark Mitchell (appointed 01/12/2023)
Charity number	1122871
Principal and registered office	Support Office 71 Greaves Street Bradford BD5 7PE
Independent Examiner	Jessica Lawrence FCA CTA Azets Audit Services Limited 12 King Street Leeds LS1 2HL
Bankers	Lloyds Bank Plc Commercial Street Batley WF17 5EQ

Impact Living

Report of the Trustees for the year ended 31 October 2023

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 October 2023.

The financial statements comply with Charities Act 2011, the Articles of Association, and 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 (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

REFERENCE AND ADMINISTRATIVE DETAILS

The Charity information page forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Impact Living was set up in accordance with a written constitution adopted on 2 August 2007 with an amendment being adopted on 8 August 2016.

TRUSTEE APPOINTMENTS

Trustees are appointed and re-elected by the charity in a general meeting.

ORGANISATIONAL STRUCTURE

The charity is managed by a committee comprising of three officers – a chair, a secretary, and a treasurer.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed. Where significant risks have been identified, systems have been established to mitigate those risks.

RESERVES POLICY

In assessing the appropriate level of reserves to be maintained by the charity, the Trustees take historic and forecast levels of income and expenditure and their volatility into account. This has resulted in a current policy of maintaining the level of free reserves in the range of 3 to 6 months forward expenditure.

The current level of funds held by the charity at the year-end amounted to a £146,377 deficit (2022 - £69,710 deficit) and included restricted funds of £43,606 (2022 - £24,374). At the year-end free reserves were a deficit amounting to £189,983 (2022 - £94,084 deficit). The Board reviews the policy on reserves annually.

OBJECTIVES AND ACTIVITIES

On 8 August 2016 an amendment was adopted to change the name of the charity from Impact Young Heroes to Impact Living; this was with an aim to expand the aims and objectives of the charity and to deliver our support service to a wider range of vulnerable groups. The Impact Young Heroes project continues to operate within the charity and continues to deliver services to those who are living with a cancer diagnosis.

The Objects as adopted 8 August 2016

The Charity's objects (the objects) are to promote the benefit of the inhabitants of the United Kingdom in association with the inhabitants, local authorities, voluntary and other organisations;

(i) The relief, support and assistance of people who suffer from any form of mental health condition who are service users of Impact Living, their family members or members of the local community.

(ii) The relief, support and assistance of people who suffer from any form of chronic or long-term health conditions who are Impact Living service users, their family members or members of the local community.

(iii) The relief, support and assistance of young people and their families who suffer from or have suffered from any form of cancer, cancer-related or similar illness.

(iv) To advance public awareness and education about mental health and well-being.

(v) To advance public awareness and education about chronic and long-term medical conditions.

(vi) To advance public awareness and education about cancer and cancer-related conditions of young people.

(vii) To promote and further the care and relief of people who have a mental health diagnosis, and in particular by granting feasible respite of such people.

(viii) To promote and further the care and relief of people who have a chronic/long-term condition or illness, and in particular by granting feasible respite of such people.

(ix) To promote and further the care and relief of young people aged 13 to 30 years, who have a terminal illness or who are suffering from a medical condition sufficiently life threatening, and in particular by granting feasible respite of such young people.

We hope the objectives will encompass all our day-to-day work and projects. However, as the charity evolves and develops, the trustees may decide to change or add objectives to ensure all our work is recognised and constituted by the Charity Commission's legal framework.

The charity is organised so that the trustees meet regularly to manage its affairs. The Chief Executive Officer is responsible for managing the day to day running of the charity. The charity is also grateful to volunteers for the skills and support they so willingly bring to the charity.

DEVELOPMENTS, ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Impact Living continues to partner with Impact Property Services Limited, a not-for-profit organisation which provides supported accommodation to vulnerable and homeless young adults. This organisation was established over 20 years ago and in this time has provided housing and support services that promote independent living to hundreds of young adults.

Over the last 12 months, Impact Property Services Limited has expanded by creating more units of accommodation for young adults at risk and adults with complex needs who require support and a safe living environment.

Impact Living has been commissioned through the Supported Living Framework in Bradford and the Recovery Framework in Sheffield to support these individuals, as well as deliver floating support services within the local community. The client's mental health and well-being / extra care needs are monitored in weekly support visits. Additional monies to fund these support activities have been raised through individual grants and donations made by kind and generous members of the public, who have connected with the 'heartbeat' of the charity.

IMPACT LIVING WEBSITE

The www.impactliving.org website has been streamlined to ensure a continued user-friendly approach to young adults/adults who visit the site. The strapline is "believe in a better life" and this encompasses the whole ethos of Impact Living, as the aim is to support adults who need Impact Living's support services to help them to live independently.

Report of the Trustees for the year ended 31 October 2023 (continued)

WEB BASED FUNDRAISING TOOLS

We have access to fundraising/donation tools via the internet: Impact Living Newsletter and Website, JustGiving, PayPal Giving Fund, eBay for Charity, Amazon, Every Click, Easy Fundraising, Facebook and Twitter links have continued to assist our volunteers/donors and sponsors to raise awareness, funds and gain sponsorship for their fundraising events.

RESEARCH

Impact Living continue to research simple solutions, to compliment and hopefully improve further the life experiences of young people/young adults who are living with diagnosed mental health conditions, chronic/long term illness or cancer and this type of research is still vital for the development of services for young people and young adults. We also continue to partner with Impact Property Services, regarding feasibility studies for suitable supported accommodation options for Impact Living service users in Yorkshire and various other Cities/Counties.

AWARENESS RAISING

Impact Living continues to accept offers to attend awareness raising meetings, to raise awareness of the issues young people/young adults living with diagnosed mental health conditions, chronic/long-term illness, or cancer face.

RESPITE ACCOMMODATION

Impact Property Services continues to support Impact Living by allowing the use of its Lanzarote villas for any future respite breaks. Due to the recent Covid -19 pandemic and 'cost of living' crisis, respite breaks had been very limited but during 2023, we have managed to provide villa accommodation to 3 adults and their families for them to have much needed respite breaks.

SUPPORT

We continued to provide support and diversionary activities for our most vulnerable clients. This support has included assisting with shopping, daily well-being checks, walks around local outdoor space including parks, an also engaging in indoor activities. This has all been made possible by various charitable donations, including: arts, crafts, boardgames, books and for some it has been the learning of new skills such as baking. Impact Living has also commemorated key celebratory events by providing donations received by the local community, such as festive 'shoebox' gifts, Mother's / Father's Day hampers and Easter eggs.

SUPPORTED ACCOMMODATION

Impact Property Services Limited continues to accept Impact Living's referrals for young adults who need supported accommodation. This type of accommodation provides young adults with a safe place to live and promotes independence; whilst still maintaining a level of support.

MANAGEMENT TEAM

The management team consists of Trustees and several independent professional individuals, who are from diverse backgrounds with a vast amount of experience. This team is responsible for the structure of the charity, its policies and procedures, legal obligations, and insurance.

Impact Living has experienced health support staff who work directly with our clients. We continue to accept referrals predominately from NHS mental health teams, local authorities and hospitals that have been identified as partners. These agencies and hospitals fully support the work of Impact Living and they continue to facilitate relationships between each client and our workers for us to develop 'tailor made' support packages.

FUTURE DEVELOPMENTS

In light of the Covid-19 Pandemic, Impact Living is undergoing a fundraising review, strategy development process and feasibility study alongside Impact Property Services Limited, with the view to build new units of accommodation for young adults who are affected by mental health conditions, chronic/long-term illness and cancer. Land options are being reviewed predominantly in Yorkshire plus we are also exploring options in other locations.

These potential new schemes or 'Impact Living Centres' are designed to be cost effective, efficient and eco-friendly, providing enhanced support, health and enterprise opportunities for our clients. We have been working with architects, developers, social services, mental health teams, health professionals and our clients to create an enhanced supported housing model that would not only benefit our clients but also bring a boost to the local community. Each supported housing scheme consists of between 10 and 60 units of one and two-bedroom apartments, with an enclosed garden courtyard area and community, support, enterprise, and training facilities on the ground floor.

Each young adult/adult living in this accommodation will have a tailor made 'holistic' support programme, which is made up of:

1. **Happy and Stable Home Support Programme**

Housing based support comprising of setting up and maintaining a tenancy, understanding contracts, banking, bank accounts, credit unions, credit cards, debt management, benefits, setting up utilities, payment plans, budgeting, keeping the home safe, clean and tidy, social groups, college, faith groups, good citizenship and community involvement.

2. **Healthy Living Support Programme**

Focusing on physical health, healthy cooking, and healthy eating, registering with the GP, clinics, Practitioners, Dentist, Opticians, attending appointments, addressing and maintaining health issues, taking care of sexual health, smoking cessation, maintaining healthy relationships with friends and family.

3. **Mental Health and Wellbeing Support Programme**

Ensuring good mental health; maintaining and attending appointments with Doctors, overseeing medication, referral to Counsellors and Specialist Mental Health Services and treatments, e.g. Cognitive Behavioural Therapy, Anger Management and Negative Behavioural Therapies, Specialist Service for Eating Disorders, addressing Anxiety and Compulsive Disorders, Depression, Self-Harm, attending and supporting service users with professional clinical meetings and assessments.

4. **Employment, Training and Opportunities Support Programme**

Creating quality CV's, advice, and interview techniques, looking for part time and full-time work, employment contracts, college enrolment, apprenticeships and work programmes, further education, lifelong learning, open university, volunteering, trainee and internships, administration skills.

5. **Extra Care Support Programme**

Tailored support based on service users with more complex life issues, concerning Police, Courts, and Immigration. Individuals who have complex and challenging life issues either from a health or mental health perspective or whom have multiple agency workers. Individuals with disabilities, learning difficulties, special needs, chronic/long-term illness.

6. **Respite Care and Activities Support Programme**

Suitable for individuals and their family members with complex, physical, mental and emotional health issues, a short relaxing break creating positive, enjoyable, meaningful and memorable experiences that will have a positive effect on their lives and will help rehabilitate them back to better health and establish friendships and positive relationships.

7. Reward and Incentive Programme

We are also implementing a reward and incentive programme to help build positive reinforcement; to encourage clients to maintain their tenancies and support programmes and to be responsible members of their local community.

We will liaise closely with health/mental health professionals and Oncology Unit Social Workers, to facilitate an appropriate personal support plan to meet each Impact Living service user's specific housing and support needs.

Over the next two to three years, we aim to provide more respite breaks for clients and their carers. We aim to maintain strong relationships with NHS teams and hospitals throughout the UK and to develop new relationships as our capacity grows. We remain committed to supporting as many young adults/adults as possible and to develop additional services.

EXTRA CARE

The charity provides a specialist and mental health support service to 80% of Impact Property Services Limited clients who are living with complex needs i.e. those fleeing abuse or at risk of sexual exploitation who also have multiple diagnoses in mental health such as psychosis, multiple personality disorder, self-harm, drug and alcohol addiction and gender dysphoria.

As part of the fundraising strategy, Impact Living also aims to provide funding for specialist key support workers and specialist health and wellbeing workers, to assist with any service users support needs at Impact Property Service's Bradford, Sheffield and it's Malton scheme, plus any future schemes.

NATE PROJECT

To address the complex needs of our beneficiaries in a holistic and integrated way, Impact Living aims to enhance its existing extra care service by raising funds for an in-house Needs Assessment and Therapy Evaluation Service (NATE Service), in conjunction with piloting a new Creative Therapies Project, which will consist of a Support Assessor Evaluator, Art Psychotherapist, Art Kits and an Admin Worker.

Initially taking place over a two-year period, we aim to employ a full-time 'Support Needs Assessor and Evaluator' to lead the project. Following an on-site assessment and evaluation, beneficiaries will receive immediate access to a personalised therapy and support programme, where they can begin to address and manage their mental health conditions and other complex issues within a safe and stable home, while working towards achieving greater independence.

The project will support those who have found it difficult accessing mainstream health services, have slipped through the net and not been able to get the right mental health care needed through other means. It will particularly aim to reach those who need critical support, such as individuals in mental health crisis, those with substance misuse and alcohol issues, including those with dual diagnosis and those discharged from psychiatric units. The project aims to provide early intervention, reducing hospital admissions and helping to relieve the current strain on local mental health teams. There has already been a positive response from existing clients regarding an Art Therapies trial that was undertaken via Sheffield Hallamshire University students, and this is something that we would wish to continue.

I would also like to thank the following funders for their generous donations to existing and new projects:

- Nationwide Community Grants -Cornmill Renovation/Refurbishment Project £43,300 request Outcome:£43,300 received (18/01/23)
- Garfield Weston Foundation - NATE (2 Year Project) £10,000 requested Report Submitted (Y2) Outcome: £10,000 received (20/01/23)
- B&Q Foundation - Upgrade of Security System at Wilfred Drive £4,360 requested Outcome: £4,360 received (23/01/23)

- Aldi Winter Fund -Freezers & Fuel Costs for Transporting Food £1,000 requested Outcome: £1,000 received (02/03/23)
- Rank Foundation - Furniture & White Goods for New Units £3,400 requested Outcome: £3,400 received (awaiting payment)

FINANCIAL REVIEW

A deficit has been made during the year of £76,667 (2022: £86,416 deficit). The Trustees consider that the level of reserves at the year-end, along with expected activity in the next financial year, is adequate to allow the charity to meet its aims for at least the next 12 months.

CONCLUSION

The last 12-month period has been far more complex than in previous years and has proved challenging for our clients, staff, and volunteers. This is mainly due to the after effects of the Covid-19 pandemic and also 'the cost of living' crisis that began in late 2021. However, we have been encouraged by the response of individuals and funders who have helped us to support many adults who are living with, or are affected by, various diagnosed mental health conditions, chronic/long-term health conditions and cancer.

I would like to thank our friends, partners, and volunteers for their generous financial, moral and practical support; so that our objectives are fulfilled, and we are able to continue to deliver essential services to young people and young adults.

Approved by the Trustees on behalf of the charity on 30/08/2024 and signed on its behalf by:

Nigel Delaney
.....

Nigel Delaney
Trustee

Impact Living

Statement of Trustees' accounting and reporting responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Impact Living

Independent Examiner's Report to the Trustees of Impact Living

I report to the Trustees on my examination of the financial statements of Impact Living for the year ended 31 October 2023.

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. The accounts do not accord with those records; or

3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jessica Lawrence

Jessica Lawrence FCA CTA
Azets Audit Services Limited

30/08/2024

12 King Street
Leeds
LS1 2HL

Impact Living

Statement of Financial Activities for the year ended 31 October 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income from:					
Donations	**2**	3,668	-	3,668	1,562
Charitable activities	**3**	258,636	62,532	321,168	230,433
Bank interest		36	-	36	-
Total income		262,340	62,532	324,872	231,995
Expenditure on:					
Charitable activities	**4**	358,239	43,300	401,539	318,411
Total expenditure		358,239	43,300	401,539	318,411
Net movement in funds		(95,899)	19,232	(76,667)	(86,416)
Funds brought forward		(94,084)	24,374	(69,710)	16,706
Funds carried forward	**10**	(189,983)	43,606	(146,377)	(69,710)

In the comparative Statement of Financial Activities, the amount of restricted income was £17,225.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 - 18 form part of these financial statements.

Impact Living

Balance sheet as at 31 October 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	**8**	24,386		18,986	
Cash at bank		24,951		53,843	
		49,337		72,829	
Creditors: Amounts falling due within one year	**9**	(195,714)		(142,539)	
Net current assets			(146,377)		(69,710)
Total net assets			(146,377)		(69,710)
Funds:					
Unrestricted funds	**10**		(189,983)		(94,084)
Restricted funds	**10,11**		43,606		24,374
Total funds	**10**		(146,377)		(69,710)

The financial statements and accompanying notes on pages 12 - 18 were approved by the Trustees on 30/08/2024 and signed on their behalf by:

Nigel Delaney

Mr Nigel Delaney
Trustee

Impact Living

Notes to the financial statements for the year ended 31 October 2023

1. Accounting policies

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

1.1 Charitable Trust information

Impact Living is a charity established by Written Constitution adopted on 2 August 2007 and registered with the Charity Commission under charity number 1122871. The charity's principal office address is 23-71 Wilfred Drive, Darnall, Sheffield, S9 3WA.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice effective from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Living meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the balance sheet date, the charity had net liabilities of £146,377. The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

1.5 Income

Income is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable.

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

Notes to the financial statements for the year ended 31 October 2023 (continued)

1.6 Expenditure

Expenditure (excluding grants) is included in the SoFA on an accruals basis.

Charitable activities include support costs and governance costs which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

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

1.7 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same year.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

1.9 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 held for working capital.

1.10 Debtors

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.11 Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

Notes to the financial statements for the year ended 31 October 2023 (continued)

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

The Trustees have determined that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Income - Donations and non- performance grants

Donations and non- performance grants	2023 £	2022 £
Donations from:		
- Individuals	2,168	1,562
- Other	1,500	-
Total	3,668	1,562

All income received from donations and non-performance grants in the current year and prior year were unrestricted.

3. Income – Charitable activities

Charitable activities	2023 Restricted Funds £	2023 Unrestricted Funds £	2023 £	2022 £
Charitable activity – Additional support	-	258,636	258,636	213,208
Restricted grants	62,532	-	62,532	17,225
Total	62,532	258,636	321,168	230,433

4. Expenditure on charitable activities

	2023 £	2022 £
Direct charitable expenditure (Note 5)	331,503	255,736
Support costs (Note 6)	70,036	62,675
Total expenditure	401,539	318,411

Notes to the financial statements for the year ended 31 October 2023 (continued)

5. Direct charitable expenditure

	2023 £	2022 £
Staff cost (Note 7)	275,086	240,553
Volunteers expenses	4,075	3,344
Travel and other costs	1,401	2,370
Activities costs	1,675	6,524
Insurance	4,466	2,945
Repairs and renewals	43,300	-
Rent	1,500	-
Total direct costs	331,503	255,736

6. Support costs

	2023 £	2022 £
Telephone	2,429	2,092
Office and computer costs	937	2,558
Training costs	431	1,062
Bank charges	54	72
Motor vehicle costs	11,873	15,518
Accountancy	5,652	4,963
Independent examination	660	410
Rent	48,000	36,000
Total support costs	70,036	62,675

7. Wages and salaries

The average number of employees during the year was 9 (2022 – 7).

Their aggregate remuneration comprised:

	2023 £	2022 £
Gross wages	251,129	220,625
Social security costs	19,469	16,295
Pension costs	4,488	3,633
Total wages	275,086	240,553

No employee received emoluments of £60,000 or more in the current or preceding year.

The key management of the charity are the Trustees. The Trustees are unpaid and did not receive any remuneration, benefits or expenses from the charity in the year (2022 - £nil).

Notes to the financial statements for the year ended 31 October 2023 (continued)

8. Debtors

	2023 £	2022 £
Prepayments and accrued income	1,432	1,286
Other debtors	22,954	17,700
	24,386	18,986

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	8,104
Other creditors	195,714	134,435
	195,714	142,539

10. Funds

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Balance at 1 November 2022	(94,084)	24,374	(69,710)	16,706
Income	262,340	62,532	323,372	231,995
Expenditure	(358,239)	(43,300)	(400,039)	(318,411)
Balance at 31 October 2023	(189,983)	43,606	(146,377)	(69,710)

11. Restricted Funds

	Balance at 1 November 2022 £	Movement in funds – Income £	Movement in funds – Expenditure £	Balance at 31 October 2023 £
City of Bradford Council	7,149	-	-	7,149
Garfield Weston	10,000	10,000	-	20,000
Kenneth Hargreaves	1,000	-	-	1,000
Earl Fitz Charles	2,000	-	-	2,000
Charles & Elsie Sykes	4,000	-	-	4,000
Malton Town Council	225	-	-	225
Nationwide Community Grant	-	43,300	(43,300)	-
B&Q Foundation	-	4,360	-	4,360
Aldi Winter Fund	-	1,000	-	1,000
National Schizophrenia Found	-	472	-	472
Rank Foundation	-	3,400	-	3,400
Total	24,374	62,532	(43,300)	43,606

Notes to the financial statements for the year ended 31 October 2023 (continued)

Purpose of restricted Funds:

City of Bradford Council – Grant relates to monies received to support adult social care providers to reduce the rate of Covid 19 transmission in care homes; and to support other workforce actions necessary to deliver infection control.

Garfield Weston - Funding towards a Needs Assessment & Therapy Evaluation Assessor.

Kenneth Hargreaves - Art Therapy Project.

Earl Fitzwilliam – Funding to convert unused ground floor space at site in Malton into a mental health support area for residents and the local community.

Charles & Elsie Sykes Trust - Funding to convert unused ground floor space at site in Malton into a mental health support area for residents and the local community.

Malton Town Council - Art supplies to be used during weekly one-to-one art therapy support sessions and small group creative art workshops, with the aim of providing residents with coping techniques to help them manage their mental health and other complex needs.

Nationwide Community Grant - Funding to convert unused ground floor space at our site in Malton into a mental health support area for our residents and the local community.

B&Q Foundation – Funding to upgrade the security system at our accommodation site in Sheffield.

Aldi Winter Fund – Funding to purchase two large freezers with capacity to store increasing amounts of frozen food donations at Wilfred Drive.

National Schizophrenia Foundation – Grant to support costs of staff attending meetings at Voluntary Community & Social Enterprise and Mental Health Partnership Network.

Rank Foundation – Funding to provide safe housing with critical support for those experiencing homelessness and hospitalisation due to mental health, providing early intervention and prevention of further mental health crises.

12. Analysis of net assets between funds

Fund balances as at 31 October 2023:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	(189,983)	43,606	(146,377)
Total	(189,983)	43,606	(146,377)

Fund balances as at 31 October 2022:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	(94,084)	24,374	(69,710)
Total	(94,084)	24,374	(69,710)

Notes to the financial statements for the year ended 31 October 2023 (continued)

13. Related party transactions

Included within other creditors at the year end is an amount payable of £177,263 (2022 - £123,129) owed to Impact Property Services Limited, a company which is connected via common Trustees/Directors.

During the year, rent totalling £48,000 (2022 - £36,000), wages and salaries totalling £119,076 (2022 - £120,759) and repairs and renewals totalling £43,300 (2022 - £Nil) were recharged from Impact Property Services to the charity.

IMPACT LIVING

England & Wales - Charity number 1122871

Accounts

Registered Charity Number: 1122871

Impact Living

Trustees' Report and Financial Statements

for the year ended 31 October 2022

Impact Living

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Impact Living

Reference and administrative details

Trustees	Mr Nigel Delaney Mrs Nicola Doran Mrs Jean Mitchell Ms Beverly Page
Charity number	1122871
Principal and registered office	23-71 Wilfred Drive Darnall Sheffield S9 3WA
Independent Examiner	Jessica Lawrence FCA CTA Azets Audit Services Limited 33 Park Place Leeds LS1 2RY
Bankers	Lloyds Bank Plc Commercial Street Batley WF17 5EQ

Impact Living

Report of the Trustees for the year ended 31 October 2022

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 October 2022.

The financial statements comply with Charities Act 2011, the Articles of Association, and 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 (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Reference and Administrative Details
The Charity information page forms part of this report.

Structure, Governance And Management
Impact Living was set up in accordance with a written constitution adopted on 2 August 2007 with an amendment being adopted on 8 August 2016.

Trustee Appointments
Trustees are appointed and re-elected by the charity in a general meeting.

Organisational Structure
The charity is managed by a committee comprising of three officers – a chair, a secretary, and a treasurer.

Risk management
The Trustees have assessed the major risks to which the charity is exposed. Where significant risks have been identified, systems have been established to mitigate those risks.

Reserves Policy
In assessing the appropriate level of reserves to be maintained by the charity, the Trustees take historic and forecast levels of income and expenditure and their volatility into account. This has resulted in a current policy of maintaining the level of free reserves in the range of 3 to 6 months forward expenditure.

The current level of funds held by the charity at the year-end amounted to a £69,710 deficit (2022 - £16,706 surplus) and included restricted funds of £24,374 (2022 - £7,149). At the year-end free reserves were a deficit amounting to £94,084 (2022 - £9,557 surplus). The Board reviews the policy on reserves annually.

OBJECTIVES AND ACTIVITIES

On 8 August 2016 an amendment was adopted to change the name of the charity from Impact Young Heroes to Impact Living; this was with an aim to expand the aims and objectives of the charity and to deliver our support service to a wider range of vulnerable groups. The Impact Young Heroes project continues to operate within the charity and continues to deliver services to those who are living with a cancer diagnosis.

The Objects as adopted 8 August 2016

The Charity's objects (the objects) are to promote the benefit of the inhabitants of the United Kingdom in association with the inhabitants, local authorities, voluntary and other organisations;

(i) The relief, support and assistance of people who suffer from any form of mental health condition who are service users of Impact Living, their family members or members of the local community.

(ii) The relief, support and assistance of people who suffer from any form of chronic or long-term health conditions who are Impact Living service users, their family members or members of the local community.

(iii) The relief, support and assistance of young people and their families who suffer from or have suffered from any form of cancer, cancer-related or similar illness.

(iv) To advance public awareness and education about mental health and well-being.

(v) To advance public awareness and education about chronic and long-term medical conditions.

(vi) To advance public awareness and education about cancer and cancer-related conditions of young people.

(vii) To promote and further the care and relief of people who have a mental health diagnosis, and in particular by granting feasible respite of such people.

(viii) To promote and further the care and relief of people who have a chronic/long-term condition or illness, and in particular by granting feasible respite of such people.

(ix) To promote and further the care and relief of young people aged 13 to 30 years, who have a terminal illness or who are suffering from a medical condition sufficiently life threatening, and in particular by granting feasible respite of such young people.

We hope the objectives will encompass all our day-to-day work and projects. However, as the charity evolves and develops, the trustees may decide to change or add objectives to ensure all our work is recognised and constituted by the Charity Commission's legal framework.

The charity is organised so that the trustees meet regularly to manage its affairs. The Chief Executive Officer is responsible for managing the day to day running of the charity. The charity is also grateful to volunteers for the skills and support they so willingly bring to the charity.

DEVELOPMENTS, ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Impact Living continues to partner with Impact Property Services Limited, a not-for-profit organisation which provides supported accommodation to vulnerable and homeless young adults. This organisation was established over 17 years ago and in this time has provided housing and support services that promote independent living to hundreds of young adults.

Over the last 12 months, Impact Property Services Limited has expanded by creating more units of accommodation for young adults at risk and adults with complex needs who require support and a safe living environment.

Impact Living has been commissioned through the Supported Living Framework in Bradford and the Recovery Framework in Sheffield to support these individuals, as well as deliver floating support services within the local community. The client's mental health and well-being / extra care needs are monitored in weekly support visits. Additional monies to fund these support activities have been raised through individual grants and donations made by kind and generous members of the public, who have connected with the 'heartbeat' of the charity.

IMPACT LIVING WEBSITE

The www.impactliving.org website has been streamlined to ensure a continued user-friendly approach to young adults/adults who visit the site.

WEB BASED FUNDRAISING TOOLS

We have access to fundraising/donation tools via the internet: Impact Living Newsletter and Website, JustGiving, PayPal Giving Fund, eBay for Charity, Amazon Smile, Every Click, Easy Fundraising, Facebook and Twitter links have continued to assist our volunteers/donors and sponsors to raise awareness, funds and gain sponsorship for their fundraising events.

Report of the Trustees for the year ended 31 October 2022 (continued)

RESEARCH

Impact Living continue to research simple solutions, to compliment and hopefully improve further the life experiences of young people/young adults who are living with diagnosed mental health conditions, chronic/long term illness or cancer and this type of research is still vital for the development of services for young people and young adults. We also continue to partner with Impact Property Services, regarding feasibility studies for suitable supported accommodation options for Impact Living service users in Yorkshire and various other Cities/Counties.

AWARENESS RAISING

Impact Living continues to accept offers to attend awareness raising meetings, to raise awareness of the issues young people/young adults living with diagnosed mental health conditions, chronic/long-term illness, or cancer face.

RESPITE ACCOMMODATION

Impact Property Services Limited continues to support Impact Living by allowing the use of its Lanzarote villas for any future respite breaks. Although, due to the current pandemic, respite breaks had been placed on hold.

SUPPORT

Throughout the Covid-19 Pandemic, we continued to provide support and diversionary activities for our most vulnerable clients. This support has included assisting with shopping, daily well-being checks, walks around local outdoor space including parks, engaging in indoor activities. This has all been made possible by various charitable donations, including: arts, crafts, boardgames, books and for some it has been the learning of new skills such as baking. Impact Living has also commemorated key celebratory events by providing donations received by the local community, such as festive 'shoebox' gifts, Mother's / Father's Day hampers and Easter eggs.

SUPPORTED ACCOMMODATION

Impact Property Services Limited continues to accept Impact Living's referrals for young adults who need supported accommodation. This type of accommodation provides young adults with a safe place to live and promotes independence; whilst still maintaining a level of support.

MANAGEMENT TEAM

The management team consists of Trustees and several independent professional individuals, who are from diverse backgrounds with a vast amount of experience. This team is responsible for the structure of the charity, its policies and procedures, legal obligations, and insurance.

Impact Living has experienced health support staff who work directly with our clients. We continue to accept referrals predominately from NHS mental health teams, local authorities and hospitals that have been identified as partners. These agencies and hospitals fully support the work of Impact Living and they continue to facilitate relationships between each client and our workers for us to develop 'tailor made' support packages.

Report of the Trustees for the year ended 31 October 2022 (continued)

FUTURE DEVELOPMENTS

In light of the Covid-19 Pandemic, Impact Living is undergoing a fundraising review, strategy development process and feasibility study alongside Impact Property Services Limited, with the view to build new units of accommodation for young adults who are affected by mental health conditions, chronic/long-term illness and cancer. Land options are being reviewed predominantly in Sheffield and Bradford plus we are also exploring options in other locations.

These potential new schemes or 'Impact Living Centres' are designed to be cost effective, efficient and eco-friendly, providing enhanced support, health and enterprise opportunities for our clients. We have been working with architects, developers, social services, mental health teams, health professionals and our clients to create an enhanced supported housing model that would not only benefit our clients but also bring a boost to the local community. Each supported housing scheme consists of between 10 and 60 units of one and two-bedroom apartments, with an enclosed garden courtyard area and community, support, enterprise, and training facilities on the ground floor.

Each young adult/adult living in this accommodation will have a tailor made 'holistic' support programme, which is made up of:

1. **Happy and Stable Home Support Programme**

Housing based support comprising of setting up and maintaining a tenancy, understanding contracts, banking, bank accounts, credit unions, credit cards, debt management, benefits, setting up utilities, payment plans, budgeting, keeping the home safe, clean and tidy, social groups, college, faith groups, good citizenship and community involvement.

2. **Healthy Living Support Programme**

Focusing on physical health, healthy cooking, and healthy eating, registering with the GP, clinics, Practitioners, Dentist, Opticians, attending appointments, addressing and maintaining health issues, taking care of sexual health, smoking cessation, maintaining healthy relationships with friends and family.

3. **Mental Health and Wellbeing Support Programme**

Ensuring good mental health; maintaining and attending appointments with Doctors, overseeing medication, referral to Counsellors and Specialist Mental Health Services and treatments, e.g. Cognitive Behavioural Therapy, Anger Management and Negative Behavioural Therapies, Specialist Service for Eating Disorders, addressing Anxiety and Compulsive Disorders, Depression, Self-Harm, attending and supporting service users with professional clinical meetings and assessments.

4. **Employment, Training and Opportunities Support Programme**

Creating quality CV's, advice, and interview techniques, looking for part time and full-time work, employment contracts, college enrolment, apprenticeships and work programmes, further education, lifelong learning, open university, volunteering, trainee and internships, administration skills.

5. **Extra Care Support Programme**

Tailored support based on service users with more complex life issues, concerning Police, Courts, and Immigration. Individuals who have complex and challenging life issues either from a health or mental health perspective or whom have multiple agency workers. Individuals with disabilities, learning difficulties, special needs, chronic/long-term illness.

6. **Respite Care and Activities Support Programme**

Suitable for individuals and their family members with complex, physical, mental and emotional health issues, a short relaxing break creating positive, enjoyable, meaningful and memorable experiences that will have a positive effect on their lives and will help rehabilitate them back to better health and establish friendships and positive relationships.

7. Reward and Incentive Programme

We are also implementing a reward and incentive programme to help build positive reinforcement; to encourage clients to maintain their tenancies and support programmes and to be responsible members of their local community.

We will liaise closely with health/mental health professionals and Oncology Unit Social Workers, to facilitate an appropriate personal support plan to meet each Impact Living service user's specific housing and support needs.

Over the next two to three years, we aim to provide more respite breaks for young adults /adults and their carers. We aim to maintain strong relationships with NHS teams and hospitals throughout the UK and to develop new relationships as our capacity grows. We remain committed to supporting as many young adults/adults as possible and to develop additional services.

Extra Care

The charity provides a specialist and mental health support service to 80% of Impact Property Services Limited clients who are living with complex needs i.e., those fleeing abuse or at risk of sexual exploitation who also have multiple diagnoses in mental health such as psychosis, multiple personality disorder, self-harm, drug and alcohol addiction and gender dysphoria.

As part of the fundraising strategy, Impact Living also aims to provide funding for specialist key support workers and specialist health and wellbeing workers, to assist with any service users support needs at Impact Property Service's Bradford, Sheffield and it's Malton scheme, plus any future schemes.

NATE Project

To address the complex needs of our beneficiaries in a holistic and integrated way, Impact Living aims to enhance its existing extra care service by raising funds for an in-house Needs Assessment and Therapy Evaluation Service (NATE Service), in conjunction with piloting a new Creative Therapies Project, which will consist of a Support Assessor Evaluator, Art Psychotherapist, Art Kits and an Admin Worker.

Initially taking place over a two-year period, we aim to employ a full-time 'Support Needs Assessor and Evaluator' to lead the project. Following an on-site assessment and evaluation, beneficiaries will receive immediate access to a personalised therapy and support programme, where they can begin to address and manage their mental health conditions and other complex issues within a safe and stable home, while working towards achieving greater independence.

The project will support those who have found it difficult accessing mainstream health services, have slipped through the net and not been able to get the right mental health care needed through other means. It will particularly aim to reach those who need critical support, such as individuals in mental health crisis, those with substance misuse and alcohol issues, including those with dual diagnosis and those discharged from psychiatric units. The project aims to provide early intervention, reducing hospital admissions and helping to relieve the current strain on local mental health teams.

FINANCIAL REVIEW

A deficit has been made during the year of £86,416 (2021: £12,912 surplus). The Trustees consider that the level of reserves at the year-end, along with expected activity in the next financial year, is adequate to allow the charity to meet its aims for at least the next 12 months.

Impact Living

CONCLUSION

The last 12-month period has been far more complex than in previous years and has proved challenging for our clients, staff, and volunteers. This is mainly due to the after effects of the Covid-19 pandemic and also 'the cost of living' crisis that began in late 2021. However, we have been encouraged by the response of individuals and funders who have helped us to support many adults who are living with, or are affected by, various diagnosed mental health conditions, chronic/long-term health conditions and cancer.

I would like to thank our friends, partners, and volunteers for their generous financial, moral and practical support; so that our objectives are fulfilled, and we are able to continue to deliver essential services to young people and young adults.

Approved by the Trustees on behalf of the charity on 26/08/2023 and signed on it's behalf by:



Nigel Delaney
Trustee

Impact Living

Statement of Trustees' accounting and reporting responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Impact Living

Independent Examiner's Report to the Trustees of Impact Living

I report to the Trustees on my examination of the financial statements of Impact Living for the year ended 31 October 2022.

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. The accounts do not accord with those records; or

3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Jessica Lawrence

Jessica Lawrence FCA CTA
Azets Audit Services Limited

29/08/2023

33 Park Place
Leeds
LS1 2RY

Impact Living

Statement of Financial Activities for the year ended 31 October 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income from:					
Donations	**2**	1,562	-	1,562	8,621
Charitable activities	**3**	213,208	17,225	230,433	194,363
Total income		214,770	17,225	231,995	202,984
Expenditure on:					
Charitable activities	**4**	318,411	-	318,411	190,072
Total expenditure		318,411	-	318,411	190,072
Net movement in funds		(103,641)	17,225	(86,416)	12,912
Funds brought forward		9,557	7,149	16,706	3,794
Funds carried forward	**10**	(94,084)	24,374	(69,710)	16,706

In the comparative Statement of Financial Activities, the amount of restricted income was £7,149.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 - 17 form part of these financial statements.

Impact Living

Balance sheet as at 31 October 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	**8**	18,986		26,435	
Cash at bank		53,843		61,377	
		72,829		87,812	
Creditors: Amounts falling due within one year	**9**	(142,539)		(71,106)	
Net current assets			(69,710)		16,706
Total net assets			(69,710)		16,706
Funds:					
Unrestricted funds	**10**		(94,084)		9,557
Restricted funds	**10,11**		24,374		7,149
Total funds	**10**		(69,710)		16,706

The financial statements and accompanying notes on pages 12 - 17 were approved by the Trustees on ..26/08/2023..... and signed on their behalf by:

Mr Nigel Delaney
Trustee

Impact Living

Notes to the financial statements for the year ended 31 October 2022

1. Accounting policies

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

1.1 Charitable Trust information

Impact Living is a charity established by Written Constitution adopted on 2 August 2007 and registered with the Charity Commission under charity number 1122871. The charity's principal office address is 23-71 Wilfred Drive, Darnall, Sheffield, S9 3WA.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice effective from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Living meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the balance sheet date, the charity had net liabilities of £69,710. The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

1.5 Income

Income is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable.

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

Notes to the financial statements for the year ended 31 October 2022 (continued)

1.6 Expenditure

Expenditure (excluding grants) is included in the SoFA on an accruals basis.

Charitable activities include support costs and governance costs which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

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

1.7 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same year.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

1.9 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 held for working capital.

1.10 Debtors

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.11 Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

Notes to the financial statements for the year ended 31 October 2022 (continued)

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

The Trustees have determined that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Income - Donations and non- performance grants

Donations and non- performance grants	2022 £	2021 £
Donations from:		
- Individuals	1,562	8,621
Total	1,562	8,621

All income received from donations and non-performance grants in the current year and prior year were unrestricted.

3. Income – Charitable activities

Charitable activities	2022 Restricted Funds £	2022 Unrestricted Funds £	2022 £	2021 £
Charitable activity – Additional support	-	213,208	213,208	187,214
Restricted grants	17,225	-	17,225	7,149
Total	17,225	213,208	230,433	194,363

4. Expenditure on charitable activities

	2022 £	2021 £
Direct charitable expenditure (Note 5)	255,736	160,313
Support costs (Note 6)	62,675	29,759
Total expenditure	318,411	190,072

Notes to the financial statements for the year ended 31 October 2022 (continued)

5. Direct charitable expenditure

	2022 £	2021 £
Staff cost (Note 7)	240,553	154,760
Volunteers expenses	3,344	-
Travel and other costs	2,370	887
Grants	-	2,000
Activities costs	6,524	-
Insurance	2,945	2,666
Total direct costs	255,736	160,313

6. Support costs

	2022 £	2021 £
Telephone	2,092	640
Office and computer costs	2,558	31
Training costs	1,062	-
Bank charges	72	72
Motor vehicle costs	15,518	-
Accountancy	4,963	4,641
Independent examination	410	375
Rent	36,000	24,000
Total support costs	62,675	29,759

7. Wages and salaries

The average number of employees during the year was 7 (2021 – 6).

Their aggregate remuneration comprised:

	2022 £	2021 £
Gross wages	220,625	142,199
Social security costs	16,295	9,978
Pension costs	3,633	2,583
Total wages	240,553	154,760

No employee received emoluments of £60,000 or more in the current or preceding year.

The key management of the charity are the Trustees. The Trustees are unpaid and did not receive any remuneration, benefits or expenses from the charity in the year (2021 - £nil).

Notes to the financial statements for the year ended 31 October 2022 (continued)

8. Debtors

	2022 £	2021 £
Prepayments and accrued income	1,286	1,660
Other debtors	17,700	24,775
	18,986	26,435

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	8,104	204
Other creditors	134,435	70,902
	142,539	71,106

10. Funds

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Balance at 1 November 2021	9,557	7,149	16,706	3,794
Income	214,770	17,225	231,995	202,984
Expenditure	(318,411)	-	(318,411)	(190,072)
Balance at 31 October 2022	(94,084)	24,374	(69,710)	16,706

11. Restricted Funds

	Balance at 1 October 2021 £	Movement in funds – Income £	Movement in funds – Expenditure £	Balance at 31 October 2022 £
City of Bradford Council	7,149	-	-	7,149
Garfield Weston	-	10,000	-	10,000
Kenneth Hargreaves	-	1,000	-	1,000
Earl Fitz Charles	-	2,000	-	2,000
Charles & Elsie Sykes	-	4,000	-	4,000
Malton Town Council	-	225	-	225
Total	7,149	17,225	-	24,374

Purpose of restricted Funds:

City of Bradford Council – Grant relates to monies received to support adult social care providers to reduce the rate of Covid 19 transmission in care homes; and to support other workforce actions necessary to deliver infection control.

Notes to the financial statements for the year ended 31 October 2022 (continued)

Garfield Weston - Funding towards a Needs Assessment & Therapy Evaluation Assessor.

Kenneth Hargreaves - Art Therapy Project.

Earl Fitzwilliam – Funding to convert unused ground floor space at site in Malton into a mental health support area for residents and the local community.

Charles & Elsie Sykes Trust - Funding to convert unused ground floor space at site in Malton into a mental health support area for residents and the local community.

Malton Town Council - Art supplies to be used during weekly one-to-one art therapy support sessions and small group creative art workshops, with the aim of providing residents with coping techniques to help them manage their mental health and other complex needs.

12. Analysis of net assets between funds

Fund balances as at 31 October 2022:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	(94,084)	24,374	(69,710)
Total	(94,084)	24,374	(69,710)

Fund balances as at 31 October 2021:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	9,557	7,149	16,706
Total	9,557	7,149	16,706

13. Related party transactions

Included within other creditors at the year end is an amount payable of £123,129 (2021 - £61,476) owed to Impact Property Services Limited, a company which is connected via common Trustees/Directors.

During the year, rent totalling £36,000 (2021 - £24,000) and wages and salaries totalling £120,759 (2021 - £79,125) were recharged from Impact Property Services to the charity.

IMPACT LIVING

England & Wales - Charity number 1122871

Accounts

Registered Charity Number: 1122871

Impact Living

Trustees' Report and Financial Statements

for the year ended 31 October 2021

Impact Living

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Impact Living

Reference and administrative details

Trustees	Mr Nigel Delaney Mrs Nicola Doran Mrs Jean Mitchell Ms Beverly Page
Charity number	1122871
Principal and registered office	23-71 Wilfred Drive Darnall Sheffield S9 3WA
Independent Examiner	Laura Masheder FCA DChA Azets Audit Services Limited Triune Court Monks Cross Drive York YO32 9GZ
Bankers	Lloyds Bank Plc Commercial Street Batley WF17 5EQ

Impact Living

Report of the Trustees for the year ended 31 October 2021

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 October 2021.

The financial statements comply with Charities Act 2011, the Articles of Association, and 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 (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Reference and Administrative Details
The Charity information page forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Impact Living was set up in accordance with a written constitution adopted on 2 August 2007 with an amendment being adopted on 8 August 2016.

Trustee Appointments
Trustees are appointed and re-elected by the charity in a general meeting.

Organisational Structure
The charity is managed by a committee comprising of three officers – a chair, a secretary and a treasurer.

Risk management
The Trustees have assessed the major risks to which the charity is exposed. Where significant risks have been identified, systems have been established to mitigate those risks.

Reserves Policy
In assessing the appropriate level of reserves to be maintained by the charity, the Trustees take historic and forecast levels of income and expenditure and their volatility into account. This has resulted in a current policy of maintaining the level of free reserves in the range of 3 to 6 months forward expenditure.

The current level of funds held by the charity at the year-end amounted to £16,706 and included restricted funds of £7,149. At the year-end free reserves were £9,557 which represents under a month of expenditure which the trustees are aware of and looking to rectify. The Board reviews the policy on reserves annually.

OBJECTIVES AND ACTIVITIES

On 8 August 2016 an amendment was adopted to change the name of the charity from Impact Young Heroes to Impact Living; this was with an aim to expand the aims and objectives of the charity and to deliver our support service to a wider range of vulnerable groups. The Impact Young Heroes project continues to operate within the charity and continues to deliver services to those who are living with a cancer diagnosis.

The Objects as adopted 8 August 2016

The Charity's objects (the objects) are to promote the benefit of the inhabitants of the United Kingdom in association with the inhabitants, local authorities, voluntary and other organisations;

(i) The relief, support and assistance of people who suffer from any form of mental health condition who are service users of Impact Living, their family members or members of the local community.

(ii) The relief, support and assistance of people who suffer from any form of chronic or long-term health conditions who are Impact Living service users, their family members or members of the local community.

(iii) The relief, support and assistance of young people and their families who suffer from or have suffered from any form of cancer, cancer-related or similar illness.

(iv) To advance public awareness and education about mental health and well-being.

(v) To advance public awareness and education about chronic and long-term medical conditions.

(vi) To advance public awareness and education about cancer and cancer-related conditions of young people.

(vii) To promote and further the care and relief of people who have a mental health diagnosis, and in particular by granting feasible respite of such people.

(viii) To promote and further the care and relief of people who have a chronic/long-term condition or illness, and in particular by granting feasible respite of such people.

(ix) To promote and further the care and relief of young people aged 13 to 30 years, who have a terminal illness or who are suffering from a medical condition sufficiently life threatening, and in particular by granting feasible respite of such young people.

We hope the objectives will encompass all our day-to-day work and projects. However, as the charity evolves and develops, the trustees may decide to change or add objectives to ensure all our work is recognised and constituted by the Charity Commission's legal framework.

The charity is organised so that the trustees meet regularly to manage its affairs. The Chief Executive Officer is responsible for managing the day to day running of the charity. The charity is also grateful to volunteers for the skills and support they so willingly bring to the charity.

DEVELOPMENTS, ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Impact Living continues to partner with Impact Property Services Limited, a not-for-profit organisation which provides supported accommodation to vulnerable and homeless young adults. This organisation was established over 17 years ago and in this time has provided housing and support services that promote independent living to hundreds of young adults.

Over the last 12 months, Impact Property Services Limited has expanded by creating more units of accommodation for young adults at risk and adults with complex needs who require support and a safe living environment.

Impact Living has been commissioned through the Supported Living Framework in Bradford and the Recovery Framework in Sheffield to support these individuals, as well as deliver floating support services within the local community. The client's mental health and well-being / extra care needs are monitored in weekly support visits. Additional monies to fund these support activities have been raised through individual grants and donations made by kind and generous members of the public, who have connected with the 'heartbeat' of the charity.

IMPACT LIVING WEBSITE

The www.impactliving.org website has been streamlined to ensure a continued user-friendly approach to young adults/adults who visit the site.

WEB BASED FUNDRAISING TOOLS

We have access to fundraising/donation tools via the internet: Impact Living Newsletter and Website, JustGiving, PayPal Giving Fund, eBay for Charity, Amazon Smile, Every Click, Easy Fundraising, Facebook and Twitter links have continued to assist our volunteers/donors and sponsors to raise awareness, funds and gain sponsorship for their fundraising events.

Report of the Trustees for the year ended 31 October 2021 (continued)

RESEARCH

Impact Living continue to research simple solutions, to compliment and hopefully improve further the life experiences of young people/young adults who are living with diagnosed mental health conditions, chronic/long term illness or cancer and this type of research is still vital for the development of services for young people and young adults. We also continue to partner with Impact Property Services, regarding feasibility studies for suitable supported accommodation options for Impact Living service users in Yorkshire and various other Cities/Counties.

AWARENESS RAISING

Impact Living continues to accept offers to attend awareness raising meetings, to raise awareness of the issues young people/young adults living with diagnosed mental health conditions, chronic/long-term illness, or cancer face.

RESPITE ACCOMMODATION

Impact Property Services Limited continues to support Impact Living by allowing the use of its Lanzarote villas for any future respite breaks. Although, due to the current pandemic, respite breaks have been placed on hold.

SUPPORT

Throughout the Covid-19 Pandemic, we continued to provide support and diversionary activities for our most vulnerable clients. This support has included assisting with shopping, daily well-being checks, walks around local outdoor space including parks, engaging in indoor activities. This has all been made possible by various charitable donations, including: arts, crafts, boardgames, books and for some it has been the learning of new skills such as baking. Impact Living has also commemorated key celebratory events by providing donations received by the local community, such as festive 'shoebox' gifts, Mother's / Father's Day hampers and Easter eggs.

SUPPORTED ACCOMMODATION

Impact Property Services Limited continues to accept Impact Living's referrals for young adults who need supported accommodation. This type of accommodation provides young adults with a safe place to live and promotes independence; whilst still maintaining a level of support.

MANAGEMENT TEAM

The management team consists of Trustees and several independent professional individuals, who are from diverse backgrounds with a vast amount of experience. This team is responsible for the structure of the charity, its policies and procedures, legal obligations, and insurance.

Impact Living has experienced health support staff who work directly with our clients. We continue to accept referrals predominately from NHS mental health teams, local authorities and hospitals that have been identified as partners. These agencies and hospitals fully support the work of Impact Living and they continue to facilitate relationships between each client and our workers for us to develop 'tailor made' support packages.

FUTURE DEVELOPMENTS

In light of the Covid-19 Pandemic, Impact Living is undergoing a fundraising review, strategy development process and feasibility study alongside Impact Property Services Limited, with the view to build new units of accommodation for young adults who are affected by mental health conditions, chronic/long-term illness and cancer. Land options are being reviewed predominantly in Sheffield and Bradford plus we are also exploring options in other locations.

These potential new schemes or 'Impact Living Centres' are designed to be cost effective, efficient and eco-friendly, providing enhanced support, health and enterprise opportunities for our clients. We have been working with architects, developers, social services, mental health teams, health professionals and our clients to create an enhanced supported housing model that would not only benefit our clients but also bring a boost to the local community. Each supported housing scheme consists of between 10 and 60 units of one and two-bedroom apartments, with an enclosed garden courtyard area and community, support, enterprise, and training facilities on the ground floor.

Each young adult/adult living in this accommodation will have a tailor made 'holistic' support programme, which is made up of:

1. **Happy and Stable Home Support Programme**

Housing based support comprising of setting up and maintaining a tenancy, understanding contracts, banking, bank accounts, credit unions, credit cards, debt management, benefits, setting up utilities, payment plans, budgeting, keeping the home safe, clean and tidy, social groups, college, faith groups, good citizenship and community involvement.

2. **Healthy Living Support Programme**

Focusing on physical health, healthy cooking, and healthy eating, registering with the GP, clinics, Practitioners, Dentist, Opticians, attending appointments, addressing and maintaining health issues, taking care of sexual health, smoking cessation, maintaining healthy relationships with friends and family.

3. **Mental Health and Wellbeing Support Programme**

Ensuring good mental health; maintaining and attending appointments with Doctors, overseeing medication, referral to Counsellors and Specialist Mental Health Services and treatments, e.g. Cognitive Behavioural Therapy, Anger Management and Negative Behavioural Therapies, Specialist Service for Eating Disorders, addressing Anxiety and Compulsive Disorders, Depression, Self-Harm, attending and supporting service users with professional clinical meetings and assessments.

4. **Employment, Training and Opportunities Support Programme**

Creating quality CV's, advice, and interview techniques, looking for part time and full-time work, employment contracts, college enrolment, apprenticeships and work programmes, further education, lifelong learning, open university, volunteering, trainee and internships, administration skills.

5. **Extra Care Support Programme**

Tailored support based on service users with more complex life issues, concerning Police, Courts, and Immigration. Individuals who have complex and challenging life issues either from a health or mental health perspective or whom have multiple agency workers. Individuals with disabilities, learning difficulties, special needs, chronic/long-term illness.

6. **Respite Care and Activities Support Programme**

Suitable for individuals and their family members with complex, physical, mental and emotional health issues, a short relaxing break creating positive, enjoyable, meaningful and memorable experiences that will have a positive effect on their lives and will help rehabilitate them back to better health and establish friendships and positive relationships.

7. **Reward and Incentive Programme**

We are also implementing a reward and incentive programme to help build positive reinforcement; to encourage clients to maintain their tenancies and support programmes and to be responsible members of their local community.

We will liaise closely with health/mental health professionals and Oncology Unit Social Workers, to facilitate an appropriate personal support plan to meet each Impact Living service user's specific housing and support needs.

Report of the Trustees for the year ended 31 October 2021 (continued)

Over the next two to three years, we aim to provide more respite breaks for young adults /adults and their carers. We aim to maintain strong relationships with NHS teams and hospitals throughout the UK and to develop new relationships as our capacity grows. We remain committed to supporting as many young adults/adults as possible and to develop additional services.

Extra Care
The charity provides a specialist and mental health support service to 80% of Impact Property Services Limited clients who are living with complex needs i.e., those fleeing abuse or at risk of sexual exploitation who also have multiple diagnoses in mental health such as psychosis, multiple personality disorder, self-harm, drug and alcohol addiction and gender dysphoria.

As part of the fundraising strategy, Impact Living also aims to provide funding for specialist key support workers and specialist health and wellbeing workers, to assist with any service users support needs at Impact Property Service's Bradford, Sheffield and it's Malton scheme, plus any future schemes.

NATE Project

To address the complex needs of our beneficiaries in a holistic and integrated way, Impact Living aims to enhance its existing extra care service by raising funds for an in-house Needs Assessment and Therapy Evaluation Service (NATE Service), in conjunction with piloting a new Creative Therapies Project, which will consist of a Support Assessor Evaluator, Art Psychotherapist, Art Kits and an Admin Worker.

Initially taking place over a two-year period, we aim to employ a full-time 'Support Needs Assessor and Evaluator' to lead the project. Following an on-site assessment and evaluation, beneficiaries will receive immediate access to a personalised therapy and support programme, where they can begin to address and manage their mental health conditions and other complex issues within a safe and stable home, while working towards achieving greater independence.

The project will support those who have found it difficult accessing mainstream health services, have slipped through the net and not been able to get the right mental health care needed through other means. It will particularly aim to reach those who need critical support, such as individuals in mental health crisis, those with substance misuse and alcohol issues, including those with dual diagnosis and those discharged from psychiatric units. The project aims to provide early intervention, reducing hospital admissions and helping to relieve the current strain on local mental health teams.

FINANCIAL REVIEW

A surplus has been made during the year of £12,912 (2020: £21,914). The Trustees consider that the level of reserves at the year-end, along with expected activity in the next financial year, is adequate to allow the charity to meet its aims for at least the next 12 months.

Approved by the Trustees on behalf of the charity on 18 August 2021 and signed on it's behalf by:



.....

Nigel Delaney
Trustee

Impact Living

Statement of Trustees' accounting and reporting responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Impact Living

Independent Examiner's Report to the Trustees of Impact Living

I report to the Trustees on my examination of the financial statements of Impact Living for the year ended 31 October 2021.

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. The accounts do not accord with those records; or

3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Laura Masheder

Laura Masheder FCA DChA
Azets Audit Services Limited

31/08/2022

Triune Court
Monks Cross Drive
York
YO32 9GZ

Impact Living

Statement of Financial Activities for the year ended 31 October 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income from:					
Donations	**2**	8,621	-	8,621	8,977
Charitable activities	**3**	187,214	7,149	194,363	168,568
Total income		195,835	7,149	202,984	177,545
Expenditure on:					
Charitable activities	**4**	190,072	-	190,072	155,631
Total expenditure		190,072	-	190,072	155,631
Net movement in funds		5,763	7,149	12,912	21,914
Funds brought forward		3,794	-	3,794	(18,120)
Funds carried forward	**10**	9,557	7,149	16,706	3,794

All income and expenditure in the comparative Statement of Financial Activities was unrestricted.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 - 16 form part of these financial statements.

Impact Living

Balance sheet as at 31 October 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	**8**	26,435		13,123	
Cash at bank		61,377		26,961	
		87,812		40,084	
Creditors: Amounts falling due within one year	**9**	(71,106)		(36,290)	
Net current assets			16,706		3,794
Total net assets			16,706		3,794
Funds:					
Unrestricted funds	**10**		9,557		3,794
Restricted funds	**10,11**		7,149		-
Total funds	**10**		16,706		3,794

The financial statements and accompanying notes on pages 11 - 16 were approved by the Trustees on 31/08/2022..... and signed on their behalf by:

Mr Nigel Delaney
Trustee

Impact Living

Notes to the financial statements for the year ended 31 October 2021

1. Accounting policies

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

1.1 Charitable Trust information

Impact Living is a charity established by Written Constitution adopted on 2 August 2007 and registered with the Charity Commission under charity number 1122871. The charity's principal office address is 23-71 Wilfred Drive, Darnall, Sheffield, S9 3WA.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice effective from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Living meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

1.5 Income

Income is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable.

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

Notes to the financial statements for the year ended 31 October 2021 (continued)

1.6 Expenditure

Expenditure (excluding grants) is included in the SoFA on an accruals basis.

Charitable activities include support costs and governance costs which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

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

1.7 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same year.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

1.9 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 held for working capital.

1.10 Debtors

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.11 Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the Group for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set up in the notes to the financial statements.

Notes to the financial statements for the year ended 31 October 2021 (continued)

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised, if the revision affects only that year, or in the year of the revision and future years if the revision affects both current and future years.

The Trustees have determined that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2. Income - Donations and non- performance grants

Donations and non- performance grants	2021 £	2020 £
Donations from:		
- Individuals	8,621	6,019
Coronavirus job retention scheme	-	2,958
Total	8,621	8,977

All income received from donations and non-performance grants in the current year and prior year were unrestricted.

3. Income – Charitable activities

Charitable activities	2021 Restricted Funds £	2021 Unrestricted Funds £	2021 £	2020 £
Charitable activity – Additional support	-	187,214	187,214	168,568
Restricted grants	7,149	-	7,149	-
Total	7,149	187,214	194,363	168,568

All income received from charitable activities in the prior year was unrestricted.

4. Expenditure on charitable activities

	2021 £	2020 £
Direct charitable expenditure (Note 5)	160,313	145,664
Support costs (Note 6)	29,759	9,967
Total expenditure	190,072	155,631

Notes to the financial statements for the year ended 31 October 2021 (continued)

5. Direct charitable expenditure

	2021 £	2020 £
Staff cost (Note 7)	154,760	140,399
Travel and other costs	887	2,579
Grants	2,000	-
Insurance	2,666	2,686
Total direct costs	160,313	145,664

6. Support costs

	2021 £	2020 £
Telephone	640	1,280
Office and computer costs	31	28
Training costs	-	895
Bank charges	72	79
Motor vehicle costs	-	2,951
Accountancy	4,641	4,379
Independent examination	375	355
Rent	24,000	-
Total support costs	29,759	9,967

7. Wages and salaries

The average number of employees during the year was 6 (2020 – 8).

Their aggregate remuneration comprised:

	2021 £	2020 £
Gross wages	142,199	129,282
Social security costs	9,978	8,865
Pension costs	2,583	2,252
Total wages	154,760	140,399

No employee received emoluments of £60,000 or more in the current or preceding year.

The key management of the charity are the Trustees. The Trustees are unpaid and did not receive any remuneration, benefits or expenses from the charity in the year (2020 - £nil).

Notes to the financial statements for the year ended 31 October 2021 (continued)

8. Debtors

	2021 £	2020 £
Prepayments and accrued income	1,660	2,069
Other debtors	24,775	11,054
	26,435	13,123

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	204	732
Other creditors	70,902	35,558
	71,106	36,290

10. Funds

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Balance at 1 November 2020	3,794	-	3,794	(18,120)
Income	195,835	7,149	202,984	177,545
Expenditure	(190,072)	-	(190,072)	(155,631)
Balance at 31 October 2021	9,557	7,149	16,706	3,794

11. Restricted Funds

	Balance at 1 October 2020 £	Movement in funds – Income £	Movement in funds – Expenditure £	Balance at 31 October 2021 £
City of Bradford Council	-	7,149	-	7,149
Total	-	7,149	-	7,149

Purpose of restricted Funds:

City of Bradford Council – Grant relates to monies received to support adult social care providers to reduce the rate of Covid 19 transmission in care homes; and to support other workforce actions necessary to deliver infection control.

There was no restricted funds in the year to 31 October 2020.

Notes to the financial statements for the year ended 31 October 2021 (continued)

12. Analysis of net assets between funds

Fund balances as at 31 October 2021:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	9,557	7,149	16,706
Total	9,557	7,149	16,706

Fund balances as at 31 October 2020:	Unrestricted Funds £	Restricted Funds £	Total £
Net Current Assets	3,794	-	3,794
Total	3,794	-	3,794

13. Related party transactions

Included within other creditors at the year end is an amount payable of £61,476 (2020 - £21,896) owed to Impact Property Services Limited, a not for profit which is connected via common Trustees/Directors.

During the year, rent totalling £24,000 (2020 - £nil) and wages and salaries totalling £79,125 (2020 - £19,283) were recharged from Impact Property Services to the charity.

IMPACT LIVING

England & Wales - Charity number 1122871

Accounts

Registered Charity Number: 1122871

Impact Living

Trustees' Report and Financial Statements

for the year ended 31 October 2020

Impact Living

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Impact Living

Reference and administrative details

Trustees	Mr Nigel Delaney Mrs Nicola Doran Mrs Jean Mitchell Ms Beverley Page
Charity number	1122871
Principal and registered office	23-71 Wilfred Drive Darnall Sheffield S9 3WA
Independent Examiner	Laura Masheder FCA DChA Garbutt & Elliott LLP Triune Court Monks Cross Drive York YO32 9GZ
Bankers	Lloyds Bank Plc Commercial Street Batley WF17 5EQ

Impact Living

Report of the Trustees for the year ended 31 October 2020

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 October 2020.

The financial statements comply with Charities Act 2011, the Articles of Association, and 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 (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Reference and Administrative Details
The Charity information page forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Impact Living was set up in accordance with a written constitution adopted on 2 August 2007 with an amendment being adopted on 8 August 2016.

Trustee Appointments
Trustees are appointed and re-elected by the charity in a general meeting.

Organisational Structure
The charity is managed by a committee comprising of three officers – a chair, a secretary and a treasurer.

Risk management
The Trustees have assessed the major risks to which the charity is exposed. Where significant risks have been identified, systems have been established to mitigate those risks.

Reserves Policy
In assessing the appropriate level of reserves to be maintained by the charity, the Trustees take historic and forecast levels of income and expenditure and their volatility into account. This has resulted in a current policy of maintaining the level of free reserves in the range of 3 to 6 months forward expenditure.

At the year end free reserves were below target at £3,794 and this is something the Trustees are aware of and working to rectify. The Board reviews the policy on reserves annually.

OBJECTIVES AND ACTIVITIES

On 8 August 2016 an amendment was adopted to change the name of the charity from Impact Young Heroes to Impact Living; this was with an aim to expand the aims and objectives of the charity and to deliver our support service to a wider range of vulnerable groups. The Impact Young Heroes project continues to operate within the charity and continues to deliver services to those who are living with a cancer diagnosis.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

The Objects as adopted 8 August 2016

The Charity's objects (the objects) are to promote the benefit of the inhabitants of the United Kingdom in association with the inhabitants, local authorities, voluntary and other organisations;

(i) The relief, support and assistance of people who suffer from any form of mental health condition who are service users of Impact Living, their family members or members of the local community.

Report of the Trustees for the year ended 31 October 2020 (continued)

(ii) The relief, support and assistance of people who suffer from any form of chronic or long-term health conditions who are Impact Living service users, their family members or members of the local community.

(iii) The relief, support and assistance of young people and their families who suffer from or have suffered from any form of cancer, cancer-related or similar illness.

(iv) To advance public awareness and education about mental health and well-being.

(v) To advance public awareness and education about chronic and long-term medical conditions.

(vi) To advance public awareness and education about cancer and cancer-related conditions of young people.

(vii) To promote and further the care and relief of people who have a mental health diagnosis, and in particular by granting feasible respite of such people.

(viii) To promote and further the care and relief of people who have a chronic/long-term condition or illness, and in particular by granting feasible respite of such people.

(ix) To promote and further the care and relief of young people aged 13 to 30 years, who have a terminal illness or who are suffering from a medical condition sufficiently life threatening, and in particular by granting feasible respite of such young people.

We hope the objectives will encompass all our day-to-day work and projects. However, as the charity evolves and develops, the trustees may decide to change or add objectives to ensure all our work is recognised and constituted by the Charity Commission's legal framework.

The charity is organised so that the trustees meet regularly to manage its affairs. The Chief Executive Officer is responsible for managing the day to day running of the charity. The charity is also grateful to volunteers for the skills and support they so willingly bring to the charity.

DEVELOPMENTS, ACHIEVEMENTS AND PERFORMANCE DURING THE PERIOD

Impact Living continues to partner with Impact Property Services Limited, a not-for-profit organisation which provides supported accommodation to vulnerable and homeless young adults. This organisation was established over 12 years ago and in this time has provided housing and support services that promote independent living to hundreds of young adults.

Over the last 12 months, Impact Property Services Limited has expanded by creating more units of accommodation for young adults at risk and adults with complex needs who require support and a safe living environment.

Impact Living has been commissioned through the Supported Living Framework in Bradford and the Recovery Framework in Sheffield to support these individuals, as well as deliver floating support services within the local community. The client's mental health and well-being / extra care needs are monitored in weekly support visits. Additional monies to fund these support activities have been raised through individual grants and donations made by kind and generous members of the public, who have connected with the 'heartbeat' of the charity.

IMPACT LIVING WEBSITE

The www.impactliving.org website has been streamlined to ensure a continued user-friendly approach to young adults/adults who visit the site.

Report of the Trustees for the year ended 31 October 2020 (continued)

WEB BASED FUNDRAISING TOOLS

We have access to fundraising/donation tools via the internet: Impact Living Newsletter and Website, JustGiving, PayPal Giving Fund, eBay for Charity, Amazon Smile, Every Click, Easy Fundraising, Facebook and Twitter links have continued to assist our volunteers/donors and sponsors to raise awareness, funds and gain sponsorship for their fundraising events.

RESEARCH

Impact Living continue to research simple solutions, to compliment and hopefully improve further the life experiences of young people/young adults who are living with diagnosed mental health conditions, chronic/long term illness or cancer and this type of research is still vital for the development of services for young people and young adults. We also continue to partner with Impact Property Services, regarding feasibility studies for suitable supported accommodation options for Impact Living service users in Yorkshire and various other Cities/Counties.

AWARENESS RAISING

Impact Living continues to accept offers to attend awareness raising meetings, to raise awareness of the issues young people/young adults living with diagnosed mental health conditions, chronic/long-term illness, or cancer face.

RESPITE ACCOMMODATION

Impact Property Services Limited continues to support Impact Living by allowing the use of its Lanzarote villas for any future respite breaks. Although, due to the current pandemic, respite breaks have been placed on hold.

SUPPORT

Throughout the Covid-19 Pandemic, we continued to provide support and diversionary activities for our most vulnerable clients. This support has included assisting with shopping, daily well-being checks, walks around local outdoor space including parks, engaging in indoor activities. This has all been made possible by various charitable donations, including: arts, crafts, boardgames, books and for some it has been the learning of new skills such as baking. Impact Living has also commemorated key celebratory events by providing donations received by the local community, such as festive 'shoebox' gifts, Mother's / Father's Day hampers and Easter eggs.

SUPPORTED ACCOMMODATION

Impact Property Services Limited continues to accept Impact Living's referrals for young adults who need supported accommodation. This type of accommodation provides young adults with a safe place to live and promotes independence; whilst still maintaining a level of support.

MANAGEMENT TEAM

The management team consists of Trustees and several independent professional individuals, who are from diverse backgrounds with a vast amount of experience. This team is responsible for the structure of the charity, its policies and procedures, legal obligations, and insurance.

Impact Living has experienced health support staff who work directly with our clients. We continue to accept referrals predominately from NHS mental health teams, local authorities and hospitals that have been identified as partners. These agencies and hospitals fully support the work of Impact Living and they continue to facilitate relationships between each client and our workers for us to develop 'tailor made' support packages.

Report of the Trustees for the year ended 31 October 2020 (continued)

FUTURE DEVELOPMENTS

In light of the Covid-19 Pandemic, Impact Living is undergoing a fundraising review, strategy development process and feasibility study alongside Impact Property Services Limited, with the view to build new units of accommodation for young adults who are affected by mental health conditions, chronic/long-term illness and cancer. Land options are being reviewed predominantly in Sheffield and Bradford plus we are also exploring options in other locations.

These schemes or 'Impact Living Centres' are designed to be cost effective, efficient and eco-friendly, providing enhanced support, health and enterprise opportunities for our clients.

We have been working with architects, developers, social services, mental health teams, health professionals and our clients to create an enhanced supported housing model that would not only benefit our clients but also bring a boost to the local community. Each supported housing scheme consists of between 10 and 60 units of one and two-bedroom apartments, with an enclosed garden courtyard area and community, support, enterprise, and training facilities on the ground floor.

Each young adult/adult living in this accommodation will have a tailor made 'holistic' support programme, which is made up of:

1. **Happy and Stable Home Support Programme**

Housing based support comprising of setting up and maintaining a tenancy, understanding contracts, banking, bank accounts, credit unions, credit cards, debt management, benefits, setting up utilities, payment plans, budgeting, keeping the home safe, clean and tidy, social groups, college, faith groups, good citizenship and community involvement.

2. **Healthy Living Support Programme**

Focusing on physical health, healthy cooking, and healthy eating, registering with the GP, clinics, Practitioners, Dentist, Opticians, attending appointments, addressing and maintaining health issues, taking care of sexual health, smoking cessation, maintaining healthy relationships with friends and family.

3. **Mental Health and Wellbeing Support Programme**

Ensuring good mental health; maintaining and attending appointments with Doctors, overseeing medication, referral to Counsellors and Specialist Mental Health Services and treatments, e.g. Cognitive Behavioural Therapy, Anger Management and Negative Behavioural Therapies, Specialist Service for Eating Disorders, addressing Anxiety and Compulsive Disorders, Depression, Self-Harm, attending and supporting service users with professional clinical meetings and assessments.

4. **Employment, Training and Opportunities Support Programme**

Creating quality CV's, advice, and interview techniques, looking for part time and full-time work, employment contracts, college enrolment, apprenticeships and work programmes, further education, lifelong learning, open university, volunteering, trainee and internships, administration skills.

Report of the Trustees for the year ended 31 October 2020 (continued)

5. Extra Care Support Programme

Tailored support based on service users with more complex life issues, concerning Police, Courts, and Immigration. Individuals who have complex and challenging life issues either from a health or mental health perspective or whom have multiple agency workers. Individuals with disabilities, learning difficulties, special needs, chronic/long-term illness.

6. Respite Care and Activities Support Programme

Suitable for individuals and their family members with complex, physical, mental and emotional health issues, a short relaxing break creating positive, enjoyable, meaningful and memorable experiences that will have a positive effect on their lives and will help rehabilitate them back to better health and establish friendships and positive relationships.

7. Reward and Incentive Programme

We are also implementing a reward and incentive programme to help build positive reinforcement; to encourage clients to maintain their tenancies and support programmes and to be responsible members of their local community.

We will liaise closely with health/mental health professionals and Oncology Unit Social Workers, to facilitate an appropriate personal support plan to meet each Impact Living service user's specific housing and support needs.

Over the next two to three years, we aim to provide more respite breaks for young adults /adults and their carers. We aim to maintain strong relationships with NHS teams and hospitals throughout the UK and to develop new relationships as our capacity grows. We remain committed to supporting as many young adults/adults as possible and to develop additional services.

Extra Care

We now provide a specialist and mental health support service to 80% of Impact Property Services Limited clients who are living with complex needs i.e., those fleeing abuse or at risk of sexual exploitation who also have multiple diagnoses in mental health such as psychosis, multiple personality disorder, self-harm, drug and alcohol addiction and gender dysphoria.

As part of the fundraising strategy, Impact Living also aims to provide funding for specialist key support workers and specialist health and wellbeing workers, to assist with any service users support needs at Impact Property Service's Bradford, Sheffield and it's Malton scheme, plus any future schemes.

NATE Project

To address the complex needs of our beneficiaries in a holistic and integrated way, Impact Living aims to enhance its existing extra care service by raising funds for an in-house Needs Assessment and Therapy Evaluation Service (NATE Service), in conjunction with piloting a new Creative Therapies Project, which will consist of a Support Assessor Evaluator, Art Psychotherapist, Art Kits and an Admin Worker.

Initially taking place over a two-year period, we aim to employ a full-time 'Support Needs Assessor and Evaluator' to lead the project. Following an on-site assessment and evaluation, beneficiaries will receive immediate access to a personalised therapy and support programme, where they can begin to address and manage their mental health conditions and other complex issues within a safe and stable home, while working towards achieving greater independence.

The project will support those who have found it difficult accessing mainstream health services, have slipped through the net and not been able to get the right mental health care needed through other means. It will particularly aim to reach those who need critical support, such as individuals in mental health crisis, those with substance misuse and alcohol issues, including those with dual diagnosis and those discharged from psychiatric units. The project aims to provide early intervention, reducing hospital admissions and helping to relieve the current strain on local mental health teams.

Report of the Trustees for the year ended 31 October 2020 (continued)

FINANCIAL REVIEW

A surplus has been made during the year of £21,914 (2019 a deficit of £25,355). The Trustees consider that the level of reserves at the year-end, along with expected activity in the next financial year, is adequate to allow the charity to meet its aims for at least the next 12 months. However as previously noted reserves are below target at the year end.

CONCLUSION

The last 12-month period has been more complex than in previous years and has proved challenging for our clients, staff, and volunteers. This is mainly due to the Covid-19 pandemic. However, we have been encouraged by the response of individuals who have helped us to support many young people/ adults who are living with, or are affected by, various diagnosed mental health conditions, chronic/long-term health conditions and cancer.

I would like to thank our friends, partners, and volunteers for their generous financial, moral and practical support; so that our objectives are fulfilled, and we are able to continue to deliver essential services to young people and young adults.

18/08/2021

Approved by the Trustees on behalf of the charity on……..and signed on it's behalf by:



…….

Nigel Delaney
Trustee

Statement of Trustees' accounting and reporting responsibilities

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity 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 principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Impact Living

Independent Examiner's Report to the Trustees of Impact Living

I report to the Trustees on my examination of the financial statements of Impact Living for the year ended 31 October 2020.

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the financial statements of the Charity 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 charity's financial statements 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

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or

2. The accounts do not accord with those records; or

3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

The matter that has come to my attention is that the charity has made a small profit this year but still has no free reserves on the balance sheet. The trustees have included narrative within the trustees report as to how the charity will continue operating for the foreseeable future. Further disclosure has been included within accounting policies at note 1.3.

Laura Masheder

Laura Masheder FCA DChA

18/08/2021

Garbutt & Elliott LLP
Chartered Accountants
Triune Court
Monks Cross Drive
York
YO32 9GZ

Impact Living

Statement of Financial Activities for the year ended 31 October 2020

	Notes	2020 £	2019 £
Income from:			
Donations		8,977	2,078
Charitable activities		168,568	161,681
Total income	**2**	177,545	163,759
Expenditure on:			
Charitable activities	**3**	155,631	189,114
Total expenditure		155,631	189,114
Net movement in funds		21,914	(25,355)
Funds brought forward		(18,120)	7,235
Funds carried forward	**9**	3,794	(18,120)

All income and expenditure in the current and comparative Statement of Financial Activities was unrestricted.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 - 16 form part of these financial statements.

Impact Living

Balance sheet as at 31 October 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Current assets					
Debtors	**7**	13,123		17,250	
Cash at bank		26,961		750	
		40,084		18,000	
Creditors: Amounts falling due within one year	**8**	(36,290)		(36,120)	
Net current assets/(liabilities)			3,794		(18,120)
Total net assets/(liabilities)			3,794		(18,120)
Funds:					
Unrestricted funds	**9**		3,794		(18,120)
Total funds			3,794		(18,120)

The financial statements and accompanying notes on pages 12 - 16 were approved by the Trustees on 18/08/2021 and signed on their behalf by:

Mr Nigel Delaney
Trustee

Impact Living

Notes to the financial statements for the year ended 31 October 2020

1. Accounting policies

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

1.1 Charitable Trust information

Impact Living is a charity established by Written Constitution adopted on 2 August 2007 and registered with the Charity Commission under charity number 1122871. The charity's principal office address is 23-71 Wilfred Drive, Darnall, Sheffield, S9 3WA.

1.2 Accounting convention

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("Charities SORP (FRS102)"), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice effective from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Impact Living meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The trustees have considered all factors, including in the wider economy and the impact of COVID-19, as part of their assessment of going concern. Although the current economic climate creates both cashflow and profitability risks for the charity, the trustees believe on balance that they have sufficient resources to enable operations to continue for a period of at least one year from the date of approval of the financial statements, on the basis of information currently available to them as at the point of approving these. Accordingly, these financial statements have been prepared on the going concern basis.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

1.5 Income

Income is recognised in full in the Statement of Financial Activities ("SoFA") in the year in which it is receivable.

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

1.6 Expenditure

Expenditure (excluding grants) is included in the SoFA on an accruals basis.

Charitable activities include support costs and governance costs which are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Notes to the financial statements for the year ended 31 October 2020 (continued)

1.7 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments in accordance with section 11 of FRS 102. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value.

The Trust does not acquire put options, derivatives or other complex financial instruments.

1.9 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 held for working capital.

1.10 Debtors

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.11 Creditors, loans and provisions

Creditors, loans 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.12 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees have determined that there are no estimates or assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

Notes to the financial statements for the year ended 31 October 2020 (continued)

2. Income

Donations and non- performance grants	2020 £	2019 £
Donations from:		
- Individuals	6,019	2,078
Coronavirus job retention scheme	2,958	-
	8,977	2,078
Charitable activity – Additional support	168,568	161,681
Total income	177,545	163,759

3. Expenditure on charitable activities

	2020 £	2019 £
Direct charitable expenditure (Note 4)	145,664	176,998
Support costs (Note 5)	9,967	12,116
Total expenditure	155,631	189,114

4. Direct charitable expenditure

	2020 £	2019 £
Staff cost (Note 6)	140,399	168,839
Travel and other costs	2,579	5,455
Insurance	2,686	2,704
Total direct costs	145,664	176,998

Notes to the financial statements for the year ended 31 October 2020 (continued)

5. Support costs

	2020 £	2019 £
Sundries	-	234
Telephone	1,280	1,317
Office and computer costs	28	462
Training costs	895	1,034
Bank charges	79	122
Motor vehicle costs	2,951	4,174
Accountancy	4,379	4,433
Independent examination	355	340
Total support costs	9,967	12,116

6. Wages and salaries

The average number of employees during the year was 8 (2019 – 13).

Their aggregate remuneration comprised:

	2020 £	2019 £
Gross Wages	129,282	155,652
Social security costs	8,865	10,758
Pension costs	2,252	2,429
Total wages	140,399	168,839

No employee received emoluments of £60,000 or more in the year.

The key management of the charity are the Trustees. The Trustees are unpaid and did not receive any remuneration, benefits or expenses from the charity in the year (2019 - £nil).

7. Debtors

	2020 £	2019 £
Prepayments and accrued income	2,069	1,753
Other debtors	11,054	15,497
	13,123	17,250

Notes to the financial statements for the year ended 31 October 2020 (continued)

8. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	732	356
Other creditors	35,558	35,764
	36,290	36,120

9. Funds

	2020 £	2019 £
Unrestricted funds		
Balance at 1 November 2019	(18,120)	7,235
Income	177,545	163,759
Expenditure	(155,631)	(189,114)
Balance at 31 October 2020	3,794	(18,120)

10. Related party transactions

Included within other creditors at the year end is an amount payable of £21,896 (2019 - £8,642 amount receivable and included within debtors) owed to Impact Property Services Limited, a not for profit which is connected via common Trustees/Directors.

During the year, wages and salaries totalling £19,283 were recharged from Impact Property Services to the charity.

LEM//IMP003/ID2157540

The Board of Trustees
Impact Living
23-71 Wilfred Drive
Darnall
Sheffield
S9 3WA

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 October 2020. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 October 2020 audited.

3. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 4 April 2017, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

4. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

6. The financial statements are free of material misstatements, including omissions.

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A full list of partnership members is available at this address. Regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities.

7. The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

Assets and liabilities

8. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Loans and arrangements

12. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal claims

13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

14. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

15. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

16. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

17. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

18. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Financial Statements

19. We confirm that we have agreed with you the adjusted misstatement on the attached schedule (appendix 1) which has been adjusted for in arriving at the financial statements for the year to 31 October 2020.

20. We confirm that we have reviewed the unadjusted misstatements on the attached schedule (appendix 2) and that these have not been adjusted in arriving at the financial statements for the year to 31 October 2020 on the grounds of immateriality. We understand that for the purposes of audit you have only reported to us items in excess of triviality.

Yours faithfully

Laura Masheder

Garbutt & Elliott LLP

We confirm that the above representations are made on the basis of enquiries of trustees, management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the course of the independent examination.

Nigel Delaney ..... 18/08/2021 .....

Nigel Delaney Date

Trustee

Appendix 1 – Adjusted misstatements

Journal Ref	Details	Debit	Credit
		£	£
1	Prepayments	316	
	Insurance - Vehicles		316
	Being to update prepayments		
2	Audit and Accountancy Fees	360	
	Accruals		360
	Being to update acruals for actual audit fee, gross of VAT as the charity is unable recover VAT		
3	Furlough Staff Payment	2,958	
	Statutory Maternity Pay		2,958
	Being to release furlough income to the SoFA		
4	Gross Wages		18,988
	Employers N.I.		1,170
	Employers Pensions		360
	P.A.Y.E.	1,647	
	National Insurance	3,386	
	Net Wages	14,518	
	Pension Fund	967	
	Being to remove 2019 costs included in 2020 and reconcile the year end wages liability		

Appendix 2 – Unadjusted misstatements

No unadjusted misstatements.