

**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

<b>Trustees</b>	Mr Nigel Delaney Mrs Nicola Doran Mrs Jean Mitchell Ms Beverley Page
<b>Charity number</b>	1122871
<b>Principal and registered office</b>	23-71 Wilfred Drive Darnall Sheffield S9 3WA
<b>Independent Examiner</b>	Laura Masheder FCA DChA Garbutt & Elliott LLP Triune Court Monks Cross Drive York YO32 9GZ
<b>Bankers</b>	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.

## **Impact Living**

### **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](http://www.impactliving.org) website has been streamlined to ensure a continued user-friendly approach to young adults/adults who visit the site.

# **Impact Living**

## **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.

# Impact Living

## 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.

## Impact Living

### 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.



## Impact Living

### 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**

## **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 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 £
<b>Income from:</b>			
Donations		8,977	2,078
Charitable activities		168,568	161,681
<b>Total income</b>	<b>2</b>	177,545	163,759
<b>Expenditure on:</b>			
Charitable activities	<b>3</b>	155,631	189,114
<b>Total expenditure</b>		155,631	189,114
<b>Net movement in funds</b>		21,914	(25,355)
Funds brought forward		(18,120)	7,235
<b>Funds carried forward</b>	<b>9</b>	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 £	£	2019 £	£
<b>Current assets</b>					
Debtors	7	13,123		17,250	
Cash at bank		26,961		750	
		40,084		18,000	
<b>Creditors:</b> Amounts falling due within one year					
	8	(36,290)		(36,120)	
<b>Net current assets/(liabilities)</b>					
			3,794		(18,120)
<b>Total net assets/(liabilities)</b>					
			3,794		(18,120)
<b>Funds:</b>					
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.

## Impact Living

### 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.

## Impact Living

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

#### 2. Income

	2020 £	2019 £
<b>Donations and non- performance grants</b>		
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
<b>Total income</b>	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
<b>Total expenditure</b>	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
<b>Total direct costs</b>	145,664	176,998



## Impact Living

### 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
<b>Total support costs</b>	<b>9,967</b>	<b>12,116</b>

#### 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
<b>Total wages</b>	<b>140,399</b>	<b>168,839</b>

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
	<b>13,123</b>	<b>17,250</b>

## Impact Living

### 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 £
<b>Unrestricted funds</b>		
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.

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*

.....  
Nigel Delaney  
**Trustee**

18/08/2021

.....  
Date

## Appendix 1 – Adjusted misstatements

Journal Ref	Details	Debit £	Credit £
1	Prepayments	316	
	Insurance - Vehicles		316
	<i><b>Being to update prepayments</b></i>		
2	Audit and Accountancy Fees	360	
	Accruals		360
	<i><b>Being to update accruals for actual audit fee, gross of VAT as the charity is unable recover VAT</b></i>		
3	Furlough Staff Payment	2,958	
	Statutory Maternity Pay		2,958
	<i><b>Being to release furlough income to the SoFA</b></i>		
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	
	<i><b>Being to remove 2019 costs included in 2020 and reconcile the year end wages liability</b></i>		

## Appendix 2 – Unadjusted misstatements

No unadjusted misstatements.