

Registered Charity Number: 1122871

Impact Living

Trustees' Report and Financial Statements

for the year ended 31 October 2021

Impact Living

Contents

	Page
Reference and administrative details	1
Report of the Trustees	2
Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12

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 Mashedier 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.

Impact Living

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

- (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.

Impact Living

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.

Impact Living

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

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.

Impact Living

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
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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

		2021		2020	
	Notes	£	£	£	£
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 out 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.

Impact Living

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.

Impact Living

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

Impact Living

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).

Impact Living

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.

Impact Living

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

12. Analysis of net assets between funds

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

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances as at 31 October 2020:			
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.