

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.

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Report of the Trustees for the year ended 31 October 2023 (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 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.

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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, 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 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.

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Report of the Trustees for the year ended 31 October 2023 (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 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.

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

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)

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

- 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.

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Balance sheet as at 31 October 2023

		2023		2022	
	Notes	£	£	£	£
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 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.

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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.

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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

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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).

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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

Impact Living

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

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

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

Impact Living

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.