

**Charity Registration No. 1149396**

**Company Registration No. 05005063 (England and Wales)**

**NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# **NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	B Bollans R Trahem A Foster K Osayande
<b>Charity number</b>	1149396
<b>Company number</b>	05005063
<b>Registered office</b>	St Nicolas Park Clinic Windermere Avenue Nuneaton Warwickshire United Kingdom CV11 6HH
<b>Independent examiner</b>	Azets 3Mc Middlemarch Business Park Siskin Drive Coventry United Kingdom CV3 4FJ
<b>Bankers</b>	Co-operative Bank New Century Way Nuneaton Warwickshire  Natwest Bank 1 Market Place Nuneaton Warwickshire

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# **NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD**

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# **NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The Trustees updated HLN's Articles of Association to ensure that HLN's objectives more accurately reflect the current needs of the area we serve as we move forward

The charity's objects are as follows:

To promote, protect and improve physical and mental health, and narrow the gap in health inequalities, of the inhabitants of Northern Warwickshire and the surrounding areas ("The area of benefit") in such ways as the trustees see fit. In particular but not exclusively through the provision of activities that contribute to improving nutrition, wellbeing and disease management.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

#### **Details of significant activities for achieving objectives**

Nuneaton and Bedworth Healthy Living Network's (HLN) objective is to work with disadvantaged communities and tackle health inequalities by delivering local solutions to local problems. We have worked throughout Northern Warwickshire and the surrounding areas.

Our Ediblelinks project has improved access for people experiencing food poverty via third sector and public agency referrals or through food parcels and Honesty Shops. We have also supplied food to community groups.

HLN services remain impacted by COVID 19. However, more community groups are returning and benefitting from the Ediblelinks project, Honesty Shops continue with restricted numbers, a Social Supermarket has developed, piloted & now runs weekly, we continue to provide a meal delivery and welfare call service, and indoor physical activity and a luncheon club with limited numbers have restarted during the year.

HLN partnership working continues to grow and strengthen. Working collaboratively provides statutory sector partners with a platform to work with hard-to-reach groups with whom we have engaged, adding value to all services. Reciprocal arrangements exist to ensure our communities are stronger, referring and signposting on as necessary.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Projects

**People's Pantry (ongoing)** - In 2021/21 we introduced a home meal delivery and welfare call service, to replace luncheon clubs suspended due to COVID 19 restrictions, which has continued throughout the year. During the year we prepared and delivered 2,871 meals to 109 beneficiaries.

We have restarted a luncheon club service, on a smaller scale than previous years to ensure the safety of our service users. 37 beneficiaries and 420 meals provided.

**Community Projects (ongoing)** - Various community projects including a Social Supermarket for people facing food poverty in North Warwickshire providing 1,831 people access to affordable healthy food options preventing poor mental health caused by stress, 24 beneficiaries attended physical activity sessions and 3 DESMOND training sessions for people newly diagnosed with diabetes delivered.

**Ediblelinks (ongoing)** - A community food redistribution partnership supported with fresh and ambient food by online supermarket Ocado and Aldi, Based in North Warwickshire but supporting disadvantaged areas across the whole of Warwickshire and wider. 325 beneficiary groups supporting 49,000 people, 532 referrals supporting 1,214 people, 20 food hampers to older people and 492 families supported with food bags.

**Big Lottery Fund Grant - Ediblelinks (ended)** - £484,103 for 3 years funding to support and develop the project, including the transition to sustainability. The timescales of the sustainability plan are affected by the COVID 19 pandemic. We find ourselves still in recovery after the pandemic and now the economic crisis.

**WCC - Grassroots Engagement & Insights (ended)** - £9,479 funding to engage with families of 0-5 year old children, in areas of higher deprivation and need, to gain a deeper understanding of their view of the 0-5 Public Health Nursing Service, whether it meets their needs and what would work for them in the future as a model of delivery. 96 participants took part over 3 months.

**CRT - Recovery & Resilience Fund (ended)** - £9,797 funding for 6 months to expand home meal delivery service and telephone welfare service. Over the project 66 beneficiaries benefited from meal deliveries with 6 volunteers supporting the project in target areas of Arley & Whitacre, Atherstone Central, North & South, Mancetter, Bar Pool, Camp Hill, Exhall, Galley Common, Kingswood and Slough.

### Volunteers

During the year, to ensure COVID 19 safety and in accordance with government rules and guidance, the charity reduced the number of volunteers who assisted in activities the Healthy Living Network has delivered. Without volunteers much of our work would not have been achievable. We estimate the financial value of our volunteer's time is £122,180 pa based on 6,784 hours x £18.01 (the mean figure of Gross Hourly Pay, Annual Survey of Hours and Earnings, (ASHE)2021).

The Board of Trustees would like to thank all staff and volunteers for their commitment and hard work during these challenging times.

# **NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Achievements and performance**

##### **Financial review**

During the year Nuneaton and Bedworth Healthy Living Network continued to receive grant funding and donations, however these are reduced when compared to 2020/21 when we saw a large increase in donations due to COVID 19. Grant funding and the project also came to an end.

It was our aim Ediblelinks and Peoples Pantry would be sustainable when the Big Lottery Funding ended however this has not been possible due to COVID 19, although our donations from service users and community groups are increasing. We saw an increase in service user/community group donations and we expect to see them rise significantly in 2022/23, income from activities also increased. Ocado continues to support us and this has led to an increase in GIK.

We plan to continue to draw upon our reserves until December 2022; from January 2023 the Big Lottery have agreed to 2 years part funding to help bridge the gap until we are fully sustainable.

The Statement of Financial Activities shows net outgoing resources of £167,344. Total reserves at 31st March 2022 were £354,899 of which £125,756 relates to unrestricted and designated funds.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current level of activities while consideration is given to ways in which additional funds may be raised. This level of reserves was increased during the year to reflect the extra staff and warehouse reinstatement costs in the event of winding down the business.

##### **Reserves policy**

General reserves are needed to bridge the gap between spending and receiving resources, the current general reserve is £10,725.

It is the aim of the charity as per the Charity Commissions guidelines to maintain a designated contingency fund at a level which equates to no less than 3 month's expenditure. This provides sufficient funds to cover management, administration and support costs. The contingency fund amounted to £86,646 which represents approximately 3 months revenue expenditure.

##### **Investment policy**

Any surplus funds are placed on a short term deposit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Structure, governance and management

The charity is a company limited by guarantee, the guarantors being the members, who are the directors, and is governed by the Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

B Bollans

A Davies

(Resigned 25 November 2021)

R Trahern

A Foster

K Osayande

Trustees are already familiar with the practical work of the charity.

Potential Trustees will, in the first instance, be met by the Chair and given an overview of the organisation from an operational perspective. They will be given background written information about the organisation and invited to meet with the Board to ascertain their skills, background and experience of working within a governance role. Candidates will be asked to complete an application form and suitable candidates will be invited to attend the next available board meeting.

New Trustees are given a history of the charity, copy of Board minutes, recent accounts, annual reports, a copy of the Articles of Association and a copy of the Charity Commission Guidance "The essential Trustee".

None of the Trustees has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

Any major decisions involving the charity are brought before the Trustees by the management.

The Trustees report was approved by the Board of Trustees.



R Trahern

Trustee

Dated: 29th November 2022



# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

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I report to the trustees on my examination of the financial statements of Nuneaton & Bedworth Healthy Living Network Ltd (the charity) for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Robert Anderson FCA  
Azets

3Mc Middlemarch Business Park  
Siskin Drive  
Coventry  
CV3 4FJ  
United Kingdom

Dated: .....7/12/22.....



# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	14,448	122,053	136,501	113,931	166,639	280,570
Charitable activities	4	18,937	112,638	131,575	85,481	286,373	371,854
<b>Total income</b>		<b>33,385</b>	<b>234,691</b>	<b>268,076</b>	<b>199,412</b>	<b>453,012</b>	<b>652,424</b>
<b>Expenditure on:</b>							
Charitable activities	5	106,706	328,714	435,420	124,249	299,689	423,938
<b>Net (outgoing)/ incoming resources before transfers</b>		<b>(73,321)</b>	<b>(94,023)</b>	<b>(167,344)</b>	<b>75,163</b>	<b>153,323</b>	<b>228,486</b>
Gross transfers between funds		(9,694)	9,694	-	(6,976)	6,976	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(83,015)</b>	<b>(84,329)</b>	<b>(167,344)</b>	<b>68,187</b>	<b>160,299</b>	<b>228,486</b>
Fund balances at 1 April 2021		208,771	313,472	522,243	140,583	153,173	293,756
<b>Fund balances at 31 March 2022</b>		<b>125,756</b>	<b>229,143</b>	<b>354,899</b>	<b>208,770</b>	<b>313,472</b>	<b>522,242</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		30,580		40,773
<b>Current assets</b>					
Debtors	10	10,291		3,234	
Cash at bank and in hand		372,870		496,238	
		383,161		499,472	
<b>Creditors: amounts falling due within one year</b>	11	(58,842)		(18,003)	
Net current assets			324,319		481,469
<b>Total assets less current liabilities</b>			354,899		522,242
<b>Income funds</b>					
Restricted funds	13		229,143		313,472
<u>Unrestricted funds - general</u>					
Designated funds	12	115,031		164,692	
General unrestricted funds		10,725		44,078	
			125,756		208,770
			354,899		522,242

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 29th November 2022



R Trahern  
Trustee

Company Registration No. 05005063

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	16		(123,368)		256,178
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(30,663)	
<b>Net cash used in investing activities</b>			-		(30,663)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/Increase in cash and cash equivalents</b>			(123,368)		225,515
Cash and cash equivalents at beginning of year			496,238		270,723
<b>Cash and cash equivalents at end of year</b>			<u>372,870</u>		<u>496,238</u>

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Nuneaton & Bedworth Healthy Living Network Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is St Nicolas Park Clinic, Windermere Avenue, Nuneaton, Warwickshire, CV11 6HH, United Kingdom.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

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

In early March 2020, the COVID-19 virus was declared a global pandemic. Business continuity, including supply chains and consumer demand across a number of industries and countries, could be severely impacted for months or more, as governments and their citizens take significant and unprecedented measures to mitigate the consequences of the pandemic.

The directors are monitoring the ever changing situation and continue to evaluate the company's ability to continue to trade on an ongoing and foreseeable basis. However, due to the uncertainty surrounding COVID-19 no adjustments have been made to these financial statements which may arise from the impact of COVID-19 on the company. Despite the unknown impact COVID-19 may or may not have on the company under normal circumstances the directors would have had a reasonable expectation that the company has adequate resources, thus the directors would have adopted the going concern basis of accounting.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds which have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### Volunteers and donated goods and services

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

Goods donated and held as stock for distribution by the charity, including food items donated to the food bank amounted to £61,260, are recognised within voluntary income only when distributed, with an equivalent amount being included as resources expended.

The company occupies accommodation provided by NHS Warwickshire. This accommodation is provided free of charge at a value of approximately £4,400 per year.

The company's IT service is provided by NHS Warwickshire. This service is provided free of charge at a value of approximately £880 per year.

The company's payroll function is performed by Nuneaton and Bedworth Borough Council free of charge with a value of approximately £2,000 per year.

The company occupies a warehouse free of charge at a value of approximately £14,780 per year and a unit at a value of approximately £4,434 along with national non domestic rates discretionary relief of £2,288.

Ocado donated the use of 2 vans including servicing and insurance during the year free of charge at a value of approximately £32,000.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

The Resources expended are allocated to the particular activity where the cost relate directly to that activity. Where costs are attributable to more than one activity, they have been apportioned across the costs categories on a basis consistent with the use of these resources.

##### Charitable expenditure

Comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that relate directly to an activity and those of an indirect nature necessary to support them.

##### Governance costs

Include costs associated with meeting the constitutional and statutory requirements of the charitable company and include the accountancy fees and costs associated with the strategic management of the charitable company.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. All additions greater than £500 are capitalised and brought into account in accordance with normal accounting practice.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.9 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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Employees can contribute to the Warwickshire Pension Fund, a multi-employer defined scheme administered for the benefit of Local Authorities and other bodies which is managed in accordance with the Local Government Pension Scheme Regulations 1997 (as amended). Past and present employees are covered by the provisions of the Warwickshire Pension Fund. The trustees are unable to confirm the charity's share of the underlying assets and liabilities of the Warwickshire Pension Fund and therefore the Scheme is accounted for as a defined contribution scheme with the costs equal to the contributions made for the accounting period.



# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	14,448	122,053	136,501	113,931	166,639	280,570
<b>Donations and gifts</b>						
Gifts in Kind	7,280	53,502	60,782	58,432	-	58,432
Other donations	7,168	68,551	75,719	55,499	166,639	222,138
	14,448	122,053	136,501	113,931	166,639	280,570

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	2022 £	2021 £
Warwickshire County Council	9,779	40,623
WRAP	-	9,765
Other income (see below)	80,622	64,681
North Warwickshire Borough Council	-	13,000
CRT Recovery & Resilience Fund	9,697	-
Big Lottery Grant Funding	31,477	243,785
	<u>131,575</u>	<u>371,854</u>
Analysis by fund		
Unrestricted funds - general	18,937	85,481
Restricted funds	112,638	286,373
	<u>131,575</u>	<u>371,854</u>
Performance related grants		
General	18,637	10,739
Edible Links Donations	61,260	30,742
Heart of England	-	21,500
Serco	-	1,000
IFAN	-	300
Neighbourly	-	400
Platform Housing	620	-
Other	105	-
	<u>80,622</u>	<u>64,681</u>

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Charitable activities

	2022 £	2021 £
Staff costs	113,889	133,585
Depreciation and impairment	10,194	13,592
Food bank donations given away	61,261	30,742
Project costs	2,728	7,999
Rent (gift in kind)	25,902	25,902
Training and recruitment	487	673
Travelling expenses	11,939	11,505
Sessional workers	-	4,710
Room hire and refreshments	1,530	(214)
Telephone	3,487	4,726
Printing, postage and stationery	1,309	1,423
Repairs and renewals (including uniforms)	9,244	6,673
IT (gift in kind)	880	880
Transport (gift in kind)	32,000	29,350
Heat and light	6,872	5,498
Sundry	12,863	12,918
Bank charges	506	510
	<u>295,091</u>	<u>290,472</u>
Share of support costs (see note 7)	134,098	129,852
Share of governance costs (see note 7)	6,231	3,614
	<u>435,420</u>	<u>423,938</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	106,706	124,249
Restricted funds	328,714	299,689
	<u>435,420</u>	<u>423,938</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	129,036	-	129,036	124,983	124,983
Insurance	3,601	-	3,601	3,375	3,375
Miscellaneous expenses	1,461	-	1,461	1,494	1,494
Legal and professional	-	4,231	4,231	-	1,614
Payroll	-	2,000	2,000	-	2,000
	<u>134,098</u>	<u>6,231</u>	<u>140,329</u>	<u>129,852</u>	<u>133,466</u>
Analysed between					
Charitable activities	<u>134,098</u>	<u>6,231</u>	<u>140,329</u>	<u>129,852</u>	<u>133,466</u>

Governance costs includes payments to the Independent Examiner of £1,600 (2021- £1,200) for examiners fees.

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	<u>14</u>	<u>14</u>
Employment costs	2022 £	2021 £
Wages and salaries	202,347	214,605
Other pension costs	<u>40,578</u>	<u>43,963</u>
	<u>242,925</u>	<u>258,568</u>

No Staff have a salary in excess of £60,000 per annum. (2021: None)

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2021	37,450	53,453	90,903
At 31 March 2022	37,450	53,453	90,903
<b>Depreciation and impairment</b>			
At 1 April 2021	16,396	33,733	50,129
Depreciation charged in the year	5,263	4,931	10,194
At 31 March 2022	21,659	38,664	60,323
<b>Carrying amount</b>			
At 31 March 2022	15,791	14,789	30,580
At 31 March 2021	21,054	19,719	40,773

### 10 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	403	452
Other debtors	7,138	-
Prepayments and accrued income	2,750	2,782
	10,291	3,234

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	58,842	18,003

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Movement in funds		Transfers	Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	£		Incoming resources £	Resources expended £	
Contingency	42,212	-	-	44,434	86,646	-	-	86,646
Peoples Pantry	18,724	10,739	(2,647)	-	26,816	17,227	(33,230)	10,813
Community Projects	39,788	33,000	(21,558)	-	51,230	7,874	(41,532)	17,572
	<u>100,724</u>	<u>43,739</u>	<u>(24,205)</u>	<u>44,434</u>	<u>164,692</u>	<u>25,101</u>	<u>(74,762)</u>	<u>115,031</u>

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds		Transfers £	Balance at 1 April 2021 £	Movement in funds		Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £		
Redundancy	37,766	-	-	6,976	44,742	-	(249)	9,694	54,187
CRT Recovery & Resilience Fund	-	-	-	-	-	9,697	(9,697)	-	-
Big Lottery Fund Grant - Volunteers	-	-	-	-	-	-	-	-	-
Important People (VIPs)	-	2,460	(2,460)	-	-	-	-	-	-
Ediblelinks	52,720	171,839	(24,995)	1,236	200,800	184,038	(229,403)	-	155,435
Big Lottery Fund Grant - Ediblelinks	45,997	135,650	(134,707)	(1,236)	45,704	31,477	(74,330)	-	2,851
Big Lottery Building Connections - NW	-	-	-	-	-	-	-	-	-
Peoples Pantry	(7)	32,770	(32,763)	-	-	-	-	-	-
WRAP - Food Waste Reduction Fund	16,697	9,765	(13,196)	-	13,266	-	(3,315)	-	9,951
Big Lottery - COVID 19 Response	-	72,903	(68,633)	-	4,270	-	(1,068)	-	3,202
Heart of England - Doing Things Differently	-	20,000	(20,000)	-	-	-	-	-	-
WCC - COVID 19 LA Emergency Assistance	-	7,623	(2,934)	-	4,689	-	(1,172)	-	3,517
Grassroots Engagement & Insights	-	-	-	-	-	9,479	(9,479)	-	-
	153,173	453,010	(299,688)	6,976	313,472	234,691	(328,713)	9,694	229,143



# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Restricted funds

(Continued)

#### Purpose of designated funds

Contingency - Fund to cover the costs of dissolution should sufficient funding not be forthcoming for the charity to continue to provide normal levels of service.

Peoples Pantry - Weekly food and meal delivery service plus welfare calls, for low income families and older vulnerable people.

Community Projects - Various activities to support health and wellbeing

#### Purpose of restricted funds

Redundancy - Funds to cover the costs of staff redundancy.

CRT Recovery & Resilience Fund - expand and add value to our current meal delivery service

Big Lottery Fund Grant, Ediblelinks - supporting the Ediblelinks project to become self-sustainable.

Big Lottery Building Connections, Peoples Pantry NW - Adapted proposed luncheon clubs to meal delivery for North Warwickshire.

Big Lottery Community Fund - COVID 19 Response - additional funding to support projects during COVID 19

WRAP, Food Waste Reduction Fund - Improve resilience of existing and new activities to distribute food that would otherwise go to landfill during COVID 19

Heart of England, Doing Things Differently - funding to transform existing accommodation into a commercial kitchen space to enable meal delivery along with welfare calls to vulnerable adults.

WCC, COVID 19 LA Emergency Assistance - funding to provide extra storage capacity for food and extended hours to reach maximum number of people in food crisis.

Ediblelinks - Cross-sector, cross boundary, multi-partnership programme seeking to address food poverty and diet related ill health with a scalable, long term sustainable solution.

Grassroots Engagement & Insights - Engagement with expectant parents and families in areas of higher need within Warwickshire to hear the view of local health and wellbeing support.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Analysis of net assets between funds

	General 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Restricted 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	30,580	-	30,580	40,023	750	40,773
Current assets/(liabilities)	324,319	-	324,319	168,748	312,721	481,469
	<u>354,899</u>	<u>-</u>	<u>354,899</u>	<u>208,771</u>	<u>313,471</u>	<u>522,242</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

### 16 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus for the year	(167,344)	228,486
Adjustments for:		
Depreciation and impairment of tangible fixed assets	10,194	13,592
Movements in working capital:		
(Increase)/decrease in debtors	(7,057)	7,186
Increase in creditors	40,839	6,914
<b>Cash (absorbed by)/generated from operations</b>	<u>(123,368)</u>	<u>256,178</u>

### 17 Analysis of changes in net funds

The charity had no debt during the year.