

**Charity registration number 1149396**

**Company registration number 05005063 (England and Wales)**

**NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

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|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | B Bollans<br>R Trahern<br>A Foster<br>K Osayande                                                                                   |
| <b>Charity number</b>       | 1149396                                                                                                                            |
| <b>Company number</b>       | 05005063                                                                                                                           |
| <b>Registered office</b>    | St Nicolas Park Clinic<br>Windermere Avenue<br>Nuneaton<br>Warwickshire<br>United Kingdom<br>CV11 6HH                              |
| <b>Independent examiner</b> | Azets Audit Services<br>6th Floor, Bank House<br>8 Cherry Street<br>Birmingham<br>United Kingdom<br>B2 5AL                         |
| <b>Bankers</b>              | Co-operative Bank<br>New Century Way<br>Nuneaton<br>Warwickshire<br><br>Natwest Bank<br>1 Market Place<br>Nuneaton<br>Warwickshire |

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# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## CONTENTS

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 3       |
| Independent examiner's report     | 4           |
| Statement of financial activities | 5           |
| Balance sheet                     | 6           |
| Notes to the financial statements | 7 - 20      |

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# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 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, through food parcels, Honesty Shops and food supplied to community groups.

We expanded the Social Supermarket to 4 days a week over 2 sites, and continued to provide a meal delivery service and luncheon club.

HLN partnership working continues to grow and strengthen. Working collaboratively creates 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.

### Projects

**People's Pantry (ongoing)** - During the year HLN prepared and delivered 1,130 meals to 45 beneficiaries. The luncheon club service prepared and served 1,215 meals to 73 beneficiaries.

**Community Projects (ongoing)** – Various community projects including our directly delivered, Social Supermarket, for people facing food poverty in North Warwickshire, provided 4,748 people access to affordable healthy food options preventing poor mental health caused by stress.

**Ediblelinks (ongoing)** - A community food redistribution partnership supported with fresh and ambient food by online supermarket Ocado, Aldi, Tesco and Brakes. Based in North Warwickshire but supporting disadvantaged areas across the whole of Warwickshire and wider. Ediblelinks supported 47,596 beneficiaries during the period.

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

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

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Volunteers**

During the year volunteers assisted in activities delivered by the Healthy Living Network. Without volunteers much of our work would not have been achievable. We estimate the current value of volunteer time is £142,960 pa based on 7,116 hours x £20.09 (the mean figure of Gross Hourly Pay, Annual Survey of Hours and Earnings, (ASHE) 2023).

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

### **Achievements and performance**

#### **Financial review**

During the year Nuneaton and Bedworth Healthy Living Network received grant funding and saw donations increase from the previous year.

The Statement of Financial Activities shows net incoming resources of **£85,458**. Total reserves at 31st March 2024 were **£390,571** of which **£154,850** relates to unrestricted and designated funds.

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers 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.

#### **Reserves policy**

General reserves are needed to bridge the gap between spending and receiving resources, the current general reserve is £21,553.

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 2024

### 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

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: 5/11/24

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## INDEPENDENT EXAMINER'S REPORT

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

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 2024.

#### 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 Audit Services

6th Floor, Bank House  
8 Cherry Street  
Birmingham  
B2 5AL  
United Kingdom

Dated: 20/11/24

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

|                                                                         | Notes | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£    | Total<br>2023<br>£    |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------|-----------------------|
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                       |                       |
| Donations and legacies                                                  | 3     | 58,860                             | 205,339                          | 264,199               | 201,271               |
| Charitable activities                                                   | 4     | 17,894                             | 229,650                          | 247,544               | 150,272               |
| <b>Total income</b>                                                     |       | <u>76,754</u>                      | <u>434,989</u>                   | <u>511,743</u>        | <u>351,543</u>        |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                       |                       |
| Charitable activities                                                   | 6     | <u>52,305</u>                      | <u>373,980</u>                   | <u>426,285</u>        | <u>401,331</u>        |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | 24,449                             | 61,009                           | 85,458                | (49,788)              |
| Gross transfers between funds                                           |       | <u>14,051</u>                      | <u>(14,051)</u>                  | <u>-</u>              | <u>-</u>              |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 38,500                             | 46,958                           | 85,458                | (49,788)              |
| Fund balances at 1 April 2023                                           |       | <u>116,350</u>                     | <u>188,763</u>                   | <u>305,113</u>        | <u>354,901</u>        |
| <b>Fund balances at 31 March 2024</b>                                   |       | <u><u>154,850</u></u>              | <u><u>235,721</u></u>            | <u><u>390,571</u></u> | <u><u>305,113</u></u> |

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 2024

|                                                       | Notes | 2024<br>£ | £       | 2023<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 9     |           | 27,075  |           | 23,505  |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 10    | 20,901    |         | 17,499    |         |
| Cash at bank and in hand                              |       | 357,197   |         | 334,824   |         |
|                                                       |       | 378,098   |         | 352,323   |         |
| <b>Creditors: amounts falling due within one year</b> | 11    | (14,602)  |         | (70,715)  |         |
| Net current assets                                    |       |           | 363,496 |           | 281,608 |
| <b>Total assets less current liabilities</b>          |       |           | 390,571 |           | 305,113 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      | 14    |           | 235,721 |           | 188,763 |
| <u>Unrestricted funds - general</u>                   |       |           |         |           |         |
| Designated funds                                      | 12    | 133,297   |         | 106,779   |         |
| General unrestricted funds                            |       | 21,553    |         | 9,571     |         |
|                                                       |       |           | 154,850 |           | 116,350 |
|                                                       |       |           | 390,571 |           | 305,113 |


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 2024.

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 5/11/24

  
R Trahern  
Trustee

Company registration number 05005063

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2024**

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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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

#### **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.

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.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### 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 £45,531, 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 £5,628 per year.

The company's IT service is provided by NHS Warwickshire. This service is provided free of charge at a value of approximately £2,000 per year.

The company's payroll function is performed by Nuneaton and Bedworth Borough Council free of charge with a value of approximately £2,200 per year.

North Warwickshire Borough Council allows the charity to occupy a warehouse free of charge at a value of approximately £14,780 per year along with national non domestic rates discretionary relief of £2,461. Atherstone Town Council allows the charity to occupy a unit at a value of approximately £4,434.

Ocado donated the use of 2 vans including servicing and insurance during the year free of charge at a value of approximately £37,000.

#### 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.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 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 the statement of financial activities.

#### 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.

#### 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.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **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.

### 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.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Donations and legacies

|                            | Unrestricted<br>funds<br>general<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>general<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|----------------------------|-----------------------------------------------|----------------------------------|--------------------|-----------------------------------------------|----------------------------------|--------------------|
| Donations and gifts        | 58,860                                        | 205,339                          | 264,199            | 37,189                                        | 164,082                          | 201,271            |
| <b>Donations and gifts</b> |                                               |                                  |                    |                                               |                                  |                    |
| Gifts in Kind              | 14,262                                        | 54,241                           | 68,503             | 13,474                                        | 52,171                           | 65,645             |
| Other donations            | 44,598                                        | 151,098                          | 195,696            | 23,715                                        | 111,911                          | 135,626            |
|                            | 58,860                                        | 205,339                          | 264,199            | 37,189                                        | 164,082                          | 201,271            |

### 4 Charitable activities

|                                    | 2024<br>£ | 2023<br>£ |
|------------------------------------|-----------|-----------|
| Warwickshire County Council        | 5,654     | 21,661    |
| Other income (see below)           | 73,425    | 84,961    |
| The National Lottery Grant Funding | 168,465   | 43,650    |
|                                    | 247,544   | 150,272   |
| <b>Analysis by fund</b>            |           |           |
| Unrestricted funds - general       | 17,894    | 29,240    |
| Restricted funds                   | 229,650   | 121,032   |
|                                    | 247,544   | 150,272   |
| <b>Performance related grants</b>  |           |           |
| General                            | 15,894    | 18,068    |
| Ediblelinks Donations              | 45,531    | 49,671    |
| Julia & Hans Rausing Trust         | -         | 13,534    |
| Other                              | 12,000    | 3,688     |
|                                    | 73,425    | 84,961    |

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Support costs

|                        | Support costs  | Governance costs | 2024           | 2023           |
|------------------------|----------------|------------------|----------------|----------------|
|                        | £              | £                | £              | £              |
| Staff costs            | 155,327        | -                | 155,327        | 146,808        |
| Insurance              | 3,122          | -                | 3,122          | 3,486          |
| Miscellaneous expenses | 902            | -                | 902            | 1,358          |
| Legal and professional | -              | 2,370            | 2,370          | 2,580          |
| Payroll                | -              | 2,200            | 2,200          | 2,200          |
|                        | <u>159,351</u> | <u>4,570</u>     | <u>163,921</u> | <u>156,432</u> |
| Analysed between       |                |                  |                |                |
| Charitable activities  | <u>159,351</u> | <u>4,570</u>     | <u>163,921</u> | <u>156,432</u> |

Governance costs includes payments to the Independent Examiner of £2,000 (2023- £1,600) for examiners fees.

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Charitable activities

|                                           | 2024<br>£      | 2023<br>£      |
|-------------------------------------------|----------------|----------------|
| Staff costs                               | 77,359         | 81,103         |
| Depreciation and impairment               | 6,688          | 7,841          |
| Food bank donations given away            | 45,532         | 49,669         |
| Project costs                             | 13,215         | 8,363          |
| Rent (gift in kind)                       | 27,303         | 26,445         |
| Travelling expenses                       | 8,682          | 8,554          |
| Room hire and refreshments                | 1,225          | 400            |
| Telephone                                 | 3,096          | 2,444          |
| Printing, postage and stationery          | 1,235          | 1,052          |
| Repairs and renewals (including uniforms) | 3,317          | 1,524          |
| IT (gift in kind)                         | 2,000          | 2,000          |
| Transport (gift in kind)                  | 37,000         | 35,000         |
| Heat and light                            | 19,200         | 7,438          |
| Sundry                                    | 15,539         | 12,237         |
| Bank charges                              | 974            | 829            |
|                                           | <u>262,365</u> | <u>244,899</u> |
| Share of support costs (see note 5)       | 159,350        | 151,652        |
| Share of governance costs (see note 5)    | 4,570          | 4,780          |
|                                           | <u>426,285</u> | <u>401,331</u> |
| <b>Analysis by fund</b>                   |                |                |
| Unrestricted funds - general              | 52,305         | 86,696         |
| Restricted funds                          | 373,980        | 314,635        |
|                                           | <u>426,285</u> | <u>401,331</u> |

### 7 Trustees

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

### 8 Employees

The average monthly number of employees during the year was:

| 2024<br>Number | 2023<br>Number |
|----------------|----------------|
| 13             | 13             |



# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 8 Employees

(Continued)

| Employment costs      | 2024<br>£      | 2023<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 181,306        | 173,276        |
| Social security costs | 14,184         | 14,056         |
| Other pension costs   | 37,196         | 40,579         |
|                       | <u>232,686</u> | <u>227,911</u> |

No Staff have a salary in excess of £60,000 per annum. (2023: None)

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

|                                    | Plant and<br>equipment<br>£ | Fixtures and<br>fittings<br>£ | Total<br>£     |
|------------------------------------|-----------------------------|-------------------------------|----------------|
| <b>Cost</b>                        |                             |                               |                |
| At 1 April 2023                    | 37,650                      | 54,021                        | 91,671         |
| Additions                          | -                           | 10,257                        | 10,257         |
| At 31 March 2024                   | <u>37,650</u>               | <u>64,278</u>                 | <u>101,928</u> |
| <b>Depreciation and impairment</b> |                             |                               |                |
| At 1 April 2023                    | 25,658                      | 42,507                        | 68,165         |
| Depreciation charged in the year   | 2,997                       | 3,691                         | 6,688          |
| At 31 March 2024                   | <u>28,655</u>               | <u>46,198</u>                 | <u>74,853</u>  |
| <b>Carrying amount</b>             |                             |                               |                |
| At 31 March 2024                   | <u>8,995</u>                | <u>18,080</u>                 | <u>27,075</u>  |
| At 31 March 2023                   | <u>11,992</u>               | <u>11,513</u>                 | <u>23,505</u>  |

### 10 Debtors

|                                             | 2024<br>£     | 2023<br>£     |
|---------------------------------------------|---------------|---------------|
| <b>Amounts falling due within one year:</b> |               |               |
| Trade debtors                               | 2,540         | 1,555         |
| Other debtors                               | 17,522        | 13,151        |
| Prepayments and accrued income              | 839           | 2,793         |
|                                             | <u>20,901</u> | <u>17,499</u> |

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

|                              | <b>2024</b>   | <b>2023</b>   |
|------------------------------|---------------|---------------|
|                              | <b>£</b>      | <b>£</b>      |
| Trade creditors              | 3,489         | -             |
| Accruals and deferred income | 11,113        | 70,715        |
|                              | <u>14,602</u> | <u>70,715</u> |

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 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<br>1 April 2022<br>£ | Movement in funds          |                            |                | Balance at<br>1 April 2023<br>£ | Movement in funds          |                            |                | Transfers<br>31 March 2024<br>£ | Balance at<br>31 March 2024<br>£ |
|--------------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------------|
|                    |                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ |                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ |                                 |                                  |
| Contingency        | 86,646                          | -                          | -                          | -              | 86,646                          | -                          | -                          | -              | -                               | 86,646                           |
| Peoples Pantry     | 10,813                          | 17,979                     | (34,204)                   | 1,576          | (3,836)                         | 17,726                     | (12,211)                   | 1,172          | 2,851                           |                                  |
| Community Projects | 17,572                          | 20,840                     | (23,728)                   | 9,285          | 23,969                          | 25,454                     | (18,502)                   | 12,879         | 43,800                          |                                  |
|                    | 115,031                         | 38,819                     | (57,932)                   | 10,861         | 106,779                         | 43,180                     | (30,713)                   | 14,051         | 133,297                         |                                  |

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 13 Analysis of net assets between funds

|                                                          | General<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | General<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ |
|----------------------------------------------------------|----------------------|-------------------------|--------------------|----------------------|-------------------------|--------------------|
| Fund balances at 31<br>March 2024 are<br>represented by: |                      |                         |                    |                      |                         |                    |
| Tangible assets                                          | 27,075               | -                       | 27,075             | 23,505               | -                       | 23,505             |
| Current assets/(liabilities)                             | 127,775              | 235,721                 | 363,496            | 92,845               | 188,763                 | 281,608            |
|                                                          | <u>154,850</u>       | <u>235,721</u>          | <u>390,571</u>     | <u>116,350</u>       | <u>188,763</u>          | <u>305,113</u>     |

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 14 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<br>1 April 2022<br>£ | Movement in funds          |                            |                | Balance at<br>1 April 2023<br>£ | Movement in funds          |                            |                | Transfers<br>£ | Balance at<br>31 March 2024<br>£ |
|------------------------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|---------------------------------|----------------------------|----------------------------|----------------|----------------|----------------------------------|
|                                                                  |                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ |                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ |                |                                  |
| Redundancy                                                       | 54,187                          | -                          | (676)                      | 5,312          | 58,823                          | -                          | -                          | 8,133          | 66,956         |                                  |
| WCC Household Support Food Provision Grant                       | -                               | -                          | -                          | -              | -                               | 4,654                      | (4,654)                    | -              | -              |                                  |
| WCC Household Support Fund Grants                                | -                               | 9,989                      | (9,989)                    | -              | -                               | -                          | -                          | -              | -              |                                  |
| WCC Councillor Grant - Ediblelinks (Fuel)                        | -                               | 1,000                      | (1,000)                    | -              | -                               | -                          | -                          | -              | -              |                                  |
| NBBC Jubilee Tea                                                 | -                               | 188                        | (188)                      | -              | -                               | -                          | -                          | -              | -              |                                  |
| Ocado Healthy Hearts                                             | -                               | 1,000                      | (1,000)                    | -              | -                               | -                          | -                          | -              | -              |                                  |
| Ediblelinks                                                      | 155,435                         | 229,286                    | (259,280)                  | (16,173)       | 109,268                         | 261,869                    | (191,347)                  | (22,192)       | 157,598        |                                  |
| The National Lottery Community Fund - Ediblelinks Sustainability | -                               | 34,630                     | (32,814)                   | -              | 1,816                           | 126,233                    | (127,141)                  | -              | 908            |                                  |
| National Lottery Awards for All - Winter Warm & Well             | -                               | 9,020                      | (4,805)                    | -              | 4,215                           | -                          | (4,221)                    | 6              | -              |                                  |
| Big Lottery Fund Grant - Ediblelinks                             | 2,851                           | -                          | (713)                      | -              | 2,138                           | -                          | (1,258)                    | -              | 880            |                                  |
| WRAP - Food Waste Reduction Fund                                 | 9,951                           | -                          | (2,487)                    | -              | 7,464                           | -                          | (1,865)                    | -              | 5,599          |                                  |
| Big Lottery - COVID 19 Response                                  | 3,202                           | -                          | (801)                      | -              | 2,401                           | -                          | (601)                      | -              | 1,800          |                                  |
| WCC - COVID 19 LA Emergency Assistance                           | 3,517                           | -                          | (879)                      | -              | 2,638                           | -                          | (659)                      | -              | 1,979          |                                  |
| TNLCF, Ediblelinks Social Supermarket Expansion                  | -                               | -                          | -                          | -              | -                               | 42,232                     | (42,234)                   | 2              | -              |                                  |
|                                                                  | 229,145                         | 285,113                    | (314,632)                  | (10,861)       | 188,763                         | 434,988                    | (373,980)                  | (14,051)       | 235,721        |                                  |

# NUNEATON & BEDWORTH HEALTHY LIVING NETWORK LTD

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 14 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 luncheon club and meal delivery service including welfare visits, for low income families and older vulnerable people.

Community Projects - Various activities to support health and wellbeing, including the social supermarket.

#### **Purpose of restricted funds**

Redundancy - Funds to cover the costs of staff redundancy.

WCC Household Support Fund, food provision - funding to support purchases of food

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.

The National Lottery Community Fund, Ediblelinks Sustainability - Funding to support and develop the project to become sustainable.

The National Lottery Community Fund, Ediblelinks Social Supermarket Expansion - funding to support the expansion of the Social Supermarket.

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

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **15 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).