

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

**ANNUAL REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2021

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M N Goring Mrs B J Goring Ms L Bottomley
Charity number	1150949
Principal address	32 York Drive Nottingham NG8 6PP
Accountants	HSKSG 3rd Floor Butt Dyke House 33 Park Row Nottingham NG1 6EE
Bankers	HSBC 62 Main Street Bulwell Nottingham NG6 8EX

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

CONTENTS

	Page
Trustees' report	1 - 3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 12

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Legal status and governing document

Nottingham Focus On Wellbeing is a registered Charitable Incorporated Organisation and is governed by its constitution.

Trustees are appointed and subject to an induction process in accordance with the constitution.

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of the Charities Act 2011 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

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit.

Our charity's purposes as set out in the Objects contained in our constitution are:

1. To promote and preserve good health and relieve mental or physical illness in such ways as the trustees may from time to time decide.
2. Such other purposes as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time decide.

The aims of our charity are to improve and recover the emotional, mental, physical good health and wellbeing and spiritual health of people throughout our communities. We aim to achieve this through education, training and the provision of wellbeing services; peer support and activities which promote happiness, integration, volunteering opportunities, employment and the full involvement of recipient communities.

Our aims always reflect the purposes for which the charity was established.

Executing our objectives

We review our main objectives and activities regularly through our open scrutiny committee meetings and annually through our Members and Trustees Annual General Meetings.

Our scrutiny committee is composed of members, trustees and volunteers who scrutinise every existing activity and proposed activity to ensure that it complies with our aims and objectives. Existing activities and services are reviewed and assessed to ensure that their objectives are obtained and that they are sustainable. We operate an "open door" policy where members are positively encouraged to come forward with their comments (good or bad), suggestions and ideas at any time, not just at formal meetings.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

Little did we know this would be another year dominated by COVID-19. Having returned to a full activity timetable at our base in Denton Green Training Centre, in October 2020, we were able to continue running our services throughout 2021, despite further lockdowns and COVID-19 restrictions. As a recognised Mental Health provider we were exempt from such limitations as long as we stuck carefully to our risk assessment and social distancing guidelines. We are very impressed that, within the two years that COVID-19 has been with us, there have been no reported cases at our Denton Green base or with our associated activities and we thank our members and volunteers for the care they have taken to achieve this.

Sadly, we seem to have “lost” a number of members to continuing concerns about the virus, many of them still too worried to return to pre-pandemic activities. This has been exacerbated by NFOW being unable to recruit new members during the pandemic, a condition of our COVID-19 Safe agreement with Nottingham City Council. The postcard scheme, started in 2020, to keep in touch with members, continued into 2021 although with less frequency. It is hoped that by continuing to communicate in this way, especially with the non-returners, might help to bring some members back.

Despite the upheaval of COVID, NFOW had a good response to funding applications in 2021, receiving £9,270 from the National Lottery Awards For All; £2,000 from Severn Trent Water; £1,000 from Arnold Clark Automotive and £500 from Local Giving Limited. Alongside this NFOW received several smaller amounts including donations from members and money generated through internet shopping schemes such as EasyFundraising and SmileAmazon. Nottingham City Council is in dire financial straits and has been busy selling off capital assets and/or imposing rent increases. We have to be prepared and flexible for what may come in the future.

Due to continuing social distancing regulations, it was again not possible to hold the AGM. But later in the year regular, open planning meetings, a new-normal scrutiny-style committee meetings, began again, held every 2 – 3 weeks. Open to any member, and social distancing allowing, the meetings cover current groups and ideas and arrangements for possible future activities.

This year the Art and Craft group were busy, staging two successful yarn bombings outside the centre. These were anonymously added to, we later found out by an instructor at the adjacent gymnastics club, and attracted lots of favourable comments. The art group also visited the Djanogly Art Gallery at Nottingham University to encounter some modern work by female sculptors. They travelled in a minibus-taxi, reinforcing our desire to get a suitable minibus for our own use.

The Future

As we “learn to live with COVID”, we look forward to returning to forge links with local community, statutory and voluntary organisations.

As stated above, two years on a membership recruitment embargo due to COVID-19 has seen a reduction in numbers and we now need to recruit new members and hopefully persuade some missing members that it is safe to return. To this end we need to plan new activities and get some publicity. A Women's Wellbeing and Friendship group is already being planned for the new year along with a possible expansion of the electronics lessons running alongside IT at the moment.

Fundraising remains a priority for previously stated targets plus some new ones, including:

- Provide staff salaries for four part-time posts.
- Pay the rent for our offices at Denton Green and be prepared for any rent increase.
- Buy, or get regular access to, a minibus.
- Find and recruit volunteers willing to run groups
- Provide volunteer expenses and training
- Recruit at least one new trustee.

This last aim is particularly important. Fundraising applications are becoming increasingly scrutinised at very early stages and donors like to see a healthy number and assortment of names of trustees.

Financial review

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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 activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Unrestricted fund reserves amount to £6,867. This represents 72.4% or 8.7 months of total expenditure which is above the 6 month's expenditure level considered appropriate for the organisation.

Structure, governance and management

Nottingham Focus On Wellbeing is a registered Charitable Incorporated Organisation and is governed by its constitution.

Trustees are appointed and subject to an induction process in accordance with the constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr M N Goring

Mrs B J Goring

Ms L Bottomley

The trustees' report was approved by the Board of Trustees.

Mr M N Goring
Trustee

Ms L Bottomley
Trustee

20 July 2022

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	2020 £
<u>Income from:</u>					
Donations and legacies	3	3,009	-	3,009	8,191
<u>Charitable activities</u>					
Wellbeing services	4	843	11,770	12,613	401
Total income		3,852	11,770	15,622	8,592
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Wellbeing services	5	2,869	6,620	9,489	10,297
Total charitable expenditure		2,869	6,620	9,489	10,297
Net incoming/(outgoing) resources before transfers		983	5,150	6,133	(1,705)
Gross transfers between funds		1,280	(1,280)	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,263	3,870	6,133	(1,705)
Fund balances at 1 January 2021		4,604	-	4,604	6,309
Fund balances at 31 December 2021		6,867	3,870	10,737	4,604

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

All income and expenditure derive from continuing activities.

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		858		-
Current assets					
Debtors	10	1,206		1,396	
Cash at bank and in hand		12,231		11,623	
		<u>13,437</u>		<u>13,019</u>	
Creditors: amounts falling due within one year	11	<u>(3,558)</u>		<u>(8,415)</u>	
Net current assets			9,879		4,604
Total assets less current liabilities			<u>10,737</u>		<u>4,604</u>
Income funds					
Restricted funds	12		3,870		-
Unrestricted funds			6,867		4,604
			<u>10,737</u>		<u>4,604</u>

The financial statements were approved by the Trustees on 20 July 2022

Mr M N Goring
Trustee

Ms L Bottomley
Trustee

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Nottingham Focus On Wellbeing is a registered Charitable Incorporated Organisation and is governed by its constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 £.

Assets and liabilities are initially recognised at historical cost. The financial statements are prepared on a going concern basis as there are no material uncertainties about the charities ability to continue.

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.

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.

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 from government grants, whether 'capital' grants or 'revenue' grants, are recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants of a general nature or which do not have particular performance conditions have been included as voluntary income. Grants specifically for the provision of services to be provided as part of charitable activities or services to beneficiaries are included as incoming resources from charitable activities. Income that is restricted by contractual terms is treated as restricted

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

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:

Computers	33% reducing balance
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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 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.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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.

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	Unrestricted funds
	2021 £	2020 £
Donations and gifts	509	7,691
Grants	2,500	500
	<u>3,009</u>	<u>8,191</u>
Grants receivable for core activities		
NeuroDiverse International	1,500	-
Arnold Clark Community Fund	1,000	-
Homeserve	-	500
	<u>2,500</u>	<u>500</u>

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	Wellbeing services 2021 £	Wellbeing services 2020 £
Sales within charitable activities	843	401
Performance related grants	11,770	-
	<u>12,613</u>	<u>401</u>
Analysis by fund		
Unrestricted funds	843	401
Restricted funds	11,770	-
	<u>12,613</u>	<u>401</u>
Performance related grants		
National Lottery Community Fund	9,270	-
Severn Trent Water Community Fund	2,000	-
Magic Little Grants	500	-
Other	-	-
	<u>11,770</u>	<u>-</u>

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	Wellbeing services 2021 £	Wellbeing services 2020 £
Depreciation and impairment	422	-
Purchases	196	222
Events	43	15
Telephone	577	793
Printing, stationery and postage	34	54
Travelling	6,100	3,857
Subscriptions	486	572
Repairs and renewals	810	821
Training	500	-
Sundry	261	43
	<u>9,429</u>	<u>6,377</u>
Share of support costs (see note 6)	(498)	3,362
Share of governance costs (see note 6)	<u>558</u>	<u>558</u>
	<u>9,489</u>	<u>10,297</u>
Analysis by fund		
Unrestricted funds	2,869	10,297
Restricted funds	<u>6,620</u>	<u>-</u>
	<u>9,489</u>	<u>10,297</u>

6 Support costs

	Support costs £	Governance costs £	2021 Support costs £	Governance costs £	2020 £
Rent	(875)	-	(875)	3,000	3,000
Insurance	377	-	377	362	362
Accountancy costs	-	558	558	-	558
	<u>(498)</u>	<u>558</u>	<u>60</u>	<u>3,362</u>	<u>3,920</u>
Analysed between Charitable activities	<u>(498)</u>	<u>558</u>	<u>60</u>	<u>3,362</u>	<u>3,920</u>

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

7 Trustees

During the year, the charity paid expenses totalling £5,117 (2020: £5,129) to M Goring (a trustee of the charity) in respect of travel and other expenses.

During the year, a loan relationship persisted between the charity and M Goring. At the year-end, an amount of £500 was outstanding to the charity from M Goring. This amount is unsecured, interest-free and was repaid after the year-end.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

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

9 Tangible fixed assets

	Computers £
Cost	
Additions	1,280
At 31 December 2021	1,280
Depreciation and impairment	
Depreciation charged in the year	422
At 31 December 2021	422
Carrying amount	
At 31 December 2021	858

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	1,145	964
Prepayments and accrued income	61	432
	1,206	1,396

NOTTINGHAM FOCUS ON WELLBEING C.I.O.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,558	8,415

12 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:

	Movement in funds		
	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£
National Lottery Community Fund	9,270	(5,400)	3,870
Severn Trent Water Community Fund	2,000	(2,000)	-
Local Giving	500	(500)	-
	11,770	(7,900)	3,870

13 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
Fund balances at 31 December 2021 are represented by:				
Tangible assets	858	-	858	-
Current assets/(liabilities)	6,008	3,871	9,879	4,604
	6,866	3,871	10,737	4,604

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).