

LEAPS AND BOUNDS COMMUNITY PROJECT LIMITED

England & Wales · Charity number 1160971

Details

Other names	LEAPS AND BOUNDS COMMUNITY PROJECT
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Status	Registered
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Legal form	Charitable company
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Company number	08822560
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Registered	2015-03-18
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Register	View on the Charity Commission register
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Contact

Address	64-66 Southwall Road Deal Kent CT14 9QA
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Phone	01304375297
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Email	landb@communitychurchdeal.co.uk
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Website	https://www.facebook.com/pages/Leaps-Bounds-Community-Project/599494316796295
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Activities

Objects: TO RELIEVE THE NEEDS OF ADULTS WITH LEARNING AND/OR PHYSICAL DISABILITIES IN PARTICULAR BY PROVIDING TRAINING, SKILLS AND SUPPORT THAT WILL ENABLE THEM TO DEVELOP THEIR LIFE, SOCIAL AND EDUCATIONAL SKILLS AND PROMOTE THEIR GREATER INDEPENDENCE.

Activities: The Leaps and Bounds Project is an activity centre in the heart of Deal in Kent. The project offers a range of craft based activities within a fully supported setting to encourage healthier living and greater independence.

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£194,810	£179,143	-	-
2023-12-31	£187,111	£149,596	-	-
2022-12-31	£144,657	£115,289	-	-
2021-12-31	£112,124	£85,815	-	-
2020-12-31	£78,457	£74,407	-	-

Trustees

Name	Role	Appointed
JEREMY PETER ABBOTT	Chair	2017-03-23
Colin Matley		2019-06-06
Gillian Marie Burnham		2026-01-01
LUKE MUSSETT		2016-07-06

LEAPS AND BOUNDS COMMUNITY PROJECT LIMITED

England & Wales - Charity number 1160971

Accounts

Company registration number: 8822560

Charity registration number: 1160971

Leaps and Bounds Community Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Leaps and Bounds Community Project

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Leaps and Bounds Community Project

Reference and Administrative Details

Trustees	J P Abbott, Chairman L Mussett C Matley
Secretary	J P Abbott
Senior Management / Leadership Team	D Smith, Project Manager
Charity Registration Number	1160971
Company Registration Number	8822560
Registered Office	The charity is incorporated in England. 64-66 Southwall Road Deal Kent CT14 9AQ
Independent Examiner	Mark Batchelor BSC FCA Batchelor Coop Ltd Chartered Accountants The New Barn, Mill Lane Eastry, Sandwich CT13 0JW
Bankers	Nat West High Street Deal CT14 6EW

Leaps and Bounds Community Project

Trustees' and Directors' Report

The directors, who are all trustees of Leaps and Bounds Community Project ("the Charity") for the purposes of the Companies Act, submit their annual report and the financial statements of the Charity for the year ended 31 December 2022. The directors confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

Nature of governing document

The organisation is a Charitable Company limited by guarantee, incorporated on 20 December 2013 and registered as a charity on 18 March 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Management Committee. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. There is a spread of experience of business and those with an interest and specialist training with the learning disabled and includes a trustee who son attends the project. We are seeking a further trustee/s to enhance the experience and contributions to the charity.

The charity has policies and procedures in place for the recruiting, induction and training of new trustees.

Organisational Structure

The Project is run by a salaried Project Manager with part-time support staff who are employed by the charity together with volunteers. The need to take each client's individual disability into account means that a high ratio of staff to clients is desirable, particularly if clients are prone to suffer from epilepsy, require monitoring for diabetes during the course of the day or have seizures. We have a small group of very loyal volunteers who work under the direction of the qualified staff. From time to time the charity is asked to assist with work experience placements and as a consequence has developed induction training for those who spend a short time with the project.

Leaps and Bounds seeks to be a great employer and the trustees made a decision in 2022 to pay at least the National Living Wage going forward, provided finances allowed. At the end of 2024 it was agreed to once again increase pay in line with inflation and the new Labour government's stated aim for the living wage to rise to £12.21 per hour. As a result, staff will be paid £12.50 per hour from January 2025. As well as demonstrating our thanks and support for our dedicated team, this rate of pay means that when we recruit, we have a very competitive rate compared to other potential employers.

All staff and volunteers are trained to the required level in various core competencies and further training is provided in addition, where client's needs mean that specialist support is needed. Individual training plans are agreed and monitored during 1-1 meetings and the bi-annual staff reviews with the Project Manager and Chairman.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Objectives and activities

Objects and aims

In reviewing our aims and activities we believe that the focus of our work in the last 12 months has retained its emphasis on our key objectives and benefits.

Our charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are:

To relieve the needs of adults with learning and or physical disabilities in particular by providing training, skills and support that will enable them to develop their life, social and educational skills and promote their greater independence.

Objectives, strategies and activities

Leaps and Bounds Community Project is an activity hub aiming to encourage healthier living and greater independence to our client base. The project offers a range of craft-based and other activities within a fully supported setting as well as an opportunity for clients to become involved in community craft fairs held locally. This variety of provision is unique to this area of South East Kent and is supported by Social Services.

The Project enjoyed an increasing client base during the reporting year. Some clients attend for as little as one half day week, others as much as four days. With the reduction of other local services, we have seen an increase in the number of 1-1 clients we serve within the project. These clients, together with the general increase in service users, means that we have recruited several more staff and volunteers during the year. The age range of the clients is from age 21-60.

Around a third of our clients have been with the project for more than 10 years so they have become firmly established and enjoyed continuity and community during that time. New clients are quickly accepted and welcomed by the others.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Achievements and performance

The provision of actual activities is as follows:

- When specialist education provision comes to an end, the risk to vulnerable adults who have been used to socialising within a school environment, is that they can become withdrawn and socially isolated. Leaps and Bounds provides a safe, friendly and inspiring space for clients to socialise and develop strong friendships. The project is totally committed to the social welfare and integration of its service users and a warm atmosphere with much laughter and fun is generally the order of the day. The charity recognises the importance of creating a supportive community within the project, so client birthdays and other special events are celebrated and shared as special days.
- For their parents or carers, some precious time to spend as they wish, once the client's formal education has finished, benefits their own well-being, as well as promoting the continuing independence and development of the clients.
- There will be some clients who get to a point where they can move into supported living accommodation once they have the requisite life skills to do so. Continuing to attend some day care sessions is very helpful to their well-being in making this transition. Alongside the day services, Leaps and Bounds are progressing plans to offer a supported living and respite resource for clients and their carers in the years ahead.
- The variety of craft activities which are available to clients includes, ceramic painting, cross stitch and latch rug making, crochet, card making, work with drift wood, simple sewing, beadwork, macramé and many more. The art therapies are helpful in aiding concentration, promoting mental well-being and a sense of achievement. Originally a craft-based initiative selling craft from a shop, the Project outgrew its original location and has been settled in its present location for the last 9 years. The clients now sell craft items through local Artisan Fairs, Facebook and through a local shop when possible. The level of ceramic work carried out within the centre has increased in recent years and continues to be a great source inspiration and involvement for the clients.
- The clients help with the planning, preparation and sharing of a healthy lunch happens on a daily basis. The focus is on teaching how to make a well-balanced meal at a low cost. The safe preparation of food is also taught with some clients able to take a Food Hygiene Course; a key life skill and one promoting increased independence.
- The charity benefits from fresh produce, particularly fruit and vegetables donated to the project under a partnership with the nearest local supermarkets, who would otherwise have to pay for it to go in to landfill once the sell by date has been reached. The clients are taught to prep all kinds of fresh vegetables and homemade soups, curries and casseroles are often served for lunch.
- Craft fairs at St Georges Hall in the town centre have continued to provide a further outlet and engagement opportunity for clients. It is unclear whether this venue will be available in 2025, so consideration is being given to the running of craft fairs next year.
- We have continued to take on new clients and the necessary volunteers and staff to run the project. This has meant that the financial position of the has been further strengthened during 2024. Not only do we now have reserves which would allow us to cover 3-6 months of operating costs, we have also been able to put money away towards the fit out costs of the proposed new building we hope to occupy alongside our sister charity Community Church Deal. Full planning permission is expected to be achieved in 2025.
- The Ford Tourneo vehicle purchased in 2023 has continued to provide additional opportunities for clients to engage with the community and was a great investment in hindsight.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Financial review

We ended the year with income exceeding expenditure creating a surplus of £15,667. Our reserves brought forward from 2023 amounted to £112,910 giving a cumulative reserves at 31 December 2024 of £128,577.

We ended the year with £13,310 in the Current Account and £101,497 in the Reserve Account £14,000 of this is a restricted fund for the delivery of the supported living unit.

Policy on reserves

The Board's aim to have reserve funds in place to meet unexpected expenditure or downturn in client attendance. Our aim is to have 3-6 months of operational costs covered at any given time. Income projections suggests that this can now be maintained long term.

Principal funding sources

The income for the ongoing work of the project comes largely from the County Council through Social Services funding. Sessions are approved by Care Managers Care allowances or, in some cases, the clients are free to buy in day care attendance through their Personal Independence Payment. Session costs are fixed by Social Services and have only seen a very small increase since the Project's formation. The current KKC financial position means we do not expect any increases to be introduced in 2025.

Despite this, the increased client base and hard work of our employees and volunteers has meant Leaps and Bounds is in a very secure position financially.

Investment policy and objectives

The Board is committed to transferring any surplus capital whenever possible into our Reserve Account in order to provide future security for the project and to allow purchases of equipment and resources as and when required. In addition, this reserve funds will help to provide the capital required to supply additional benefit to our service users in the proposed new building and supported living unit.

Fundraising disclosures

Profits from the Fundraising Social generated funds of £nil (2023 : £860).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Plans for future periods

Aims and key objectives for future periods

The redevelopment of the current site by Community Church, Deal, will likely lead to much improved facilities as part of a new community hub and church facilities. Current estimates would suggest that work may commence in 2025, but maybe more realistically in 2026.

Originally, we planned to build a supported living unit, that could provide respite care and long term supported living for clients, as some are now approaching the age where parents and carers need to think about future plans. Towards the end of 2024, the house next door to the project became available for sale and one of the Trustees of Leaps and Bounds is now in the process of seeking to acquire that house, with the view to Leaps and Bounds then operating it as a supported living unit, subject to planning and building work being carried out. We already have three potential client for the supported living unit.

Small company provisions

This report has been in accordance with the small companies' regime under the Companies Act 2006.

Reappointment of independent examiner

Batchelor Coop were appointed as the charitable company's independent examiners during the year and they have expressed their willingness to continue in that capacity.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Statement of Responsibilities

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Leaps and Bounds Community Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 1 April 2025 and signed on its behalf by:



J P Abbott
Company Secretary and Trustee



L Mussett
Trustee

Leaps and Bounds Community Project

Independent Examiner's Report to the trustees of Leaps and Bounds Community Project ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

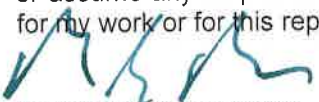
Independent examiner's statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2016 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2016 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 accounts 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 (FRS102)]

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permissible by law, I do not accept or assume any responsibility to anyone other than the Charity and The Charity's Trustees as a body, for my work or for this report.



Mark Batchelor BSC FCA
Independent Examiner
Chartered Accountant

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

14 April 2025

Leaps and Bounds Community Project

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total Unrestricted 2023 £
Income and Endowments from:					
Donations and legacies	3	3,830	-	3,830	28,982
Charitable activities	4	189,747	-	189,747	156,529
Other trading activities	5	-	-	-	860
Investment income	6	1,233	-	1,233	740
Total Income		<u>194,810</u>	<u>-</u>	<u>194,810</u>	<u>187,111</u>
Expenditure on:					
Charitable activities	7	(162,385)	(6,000)	(168,385)	(136,322)
Management and administration	8	(6,197)	-	(6,197)	(9,020)
Governance costs	9	(4,561)	-	(4,561)	(4,254)
Total Expenditure		<u>(173,143)</u>	<u>(6,000)</u>	<u>(179,143)</u>	<u>(149,596)</u>
Net income/(expenditure)		<u>21,667</u>	<u>(6,000)</u>	<u>15,667</u>	<u>37,515</u>
Net movement in funds		21,667	(6,000)	15,667	37,515
Reconciliation of funds					
Total funds brought forward		<u>92,910</u>	<u>20,000</u>	<u>112,910</u>	<u>75,395</u>
Total funds carried forward	20	<u><u>114,577</u></u>	<u><u>14,000</u></u>	<u><u>128,577</u></u>	<u><u>112,910</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 20.

Leaps and Bounds Community Project

(Registration number: 8822560)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	15,753	18,811
Current assets			
Debtors	15	5,615	11,676
Cash at bank and in hand	16	115,348	86,494
		120,963	98,170
Creditors: Amounts falling due within one year	17	(8,139)	(4,071)
Net current assets		112,824	94,099
Net assets		128,577	112,910
Funds of the charity:			
Restricted income funds			
Restricted funds	20	14,000	20,000
Unrestricted income funds			
Unrestricted funds		114,577	92,910
Total funds	20	128,577	112,910

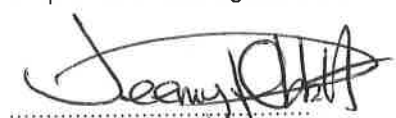
For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 1 April 2025 and signed on their behalf by:



J P Abbott
Company Secretary and Trustee



C Matley
Trustee

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

64-66 Southwall Road

Deal

Kent

CT14 9AQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Revenue is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are deducted from the asset's carrying amount.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost and examination of the accounts, strategic management and Trustee's meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Furniture and equipment

Depreciation method and rate

15% reducing balance basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from individuals	3,577	3,577	22,201
Gift aid reclaimed	253	253	5,455
Grants, including capital grants;			
Donations from community groups	-	-	1,326
	<u>3,830</u>	<u>3,830</u>	<u>28,982</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Sales of goods	5,693	5,693	4,472
Clients fees	180,065	180,065	147,855
Clients sessions	3,989	3,989	4,202
	<u>189,747</u>	<u>189,747</u>	<u>156,529</u>

5 Income from other trading activities

	Total funds £	Total 2023 £
Fundraising	-	860
	<u>-</u>	<u>860</u>

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,233	1,233	740
	<u>1,233</u>	<u>1,233</u>	<u>740</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted £	Total 2024 £	Total 2023 £
Purchases	2,689	-	2,689	3,896
Clients outings	344	-	344	-
Catering	2,187	-	2,187	1,719
Wages and salaries	26,564	-	26,564	24,753
Support workers	94,707	-	94,707	73,400
Stall hire	500	-	500	440
Bad debts written off	4,238	-	4,238	3,583
Pension costs	1,044	-	1,044	609
Legal and professional fees	-	6,000	6,000	-
Rent	22,200	-	22,200	21,800
Motor expenses	3,289	-	3,289	650
Depreciation of fixtures and fittings	1,394	-	1,394	1,347
Depreciation of motor vehicles	3,094	-	3,094	4,125
(Profit)/loss on sale of tangible fixed assets held for charity's own use	135	-	135	-
	<u>162,385</u>	<u>6,000</u>	<u>168,385</u>	<u>136,322</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

8 Management and administration

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Marketing and publicity	486	486	-
Repairs and maintenance	1,065	1,065	4,425
Entertaining	606	606	715
Staff training	102	102	284
Insurance	905	905	861
Telephone and fax	435	435	277
Printing, postage and stationery	464	464	187
Sundry expenses	181	181	293
Cleaning	1,440	1,440	1,474
Travel and subsistence	231	231	408
Bank charges	282	282	96
	6,197	6,197	9,020

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Accountancy and examination fees	3,128	3,128	3,126
Bookkeeper	1,433	1,433	1,128
	4,561	4,561	4,254

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	121,271	98,153
Pension costs	1,044	609
	<u>122,315</u>	<u>98,762</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Support workers	12	12
Administration	1	1
	<u>13</u>	<u>13</u>

4 (2023 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
Examination-related assurance services	1,656	1,674
All other services	1,472	1,452
	<u>3,128</u>	<u>3,126</u>

13 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2024	11,680	16,500	28,180
Additions	1,565	-	1,565
Disposals	(187)	-	(187)
At 31 December 2024	<u>13,058</u>	<u>16,500</u>	<u>29,558</u>
Depreciation			
At 1 January 2024	5,244	4,125	9,369
Charge for the year	1,394	3,094	4,488
Eliminated on disposals	(52)	-	(52)
At 31 December 2024	<u>6,586</u>	<u>7,219</u>	<u>13,805</u>
Net book value			
At 31 December 2024	<u>6,472</u>	<u>9,281</u>	<u>15,753</u>
At 31 December 2023	<u>6,436</u>	<u>12,375</u>	<u>18,811</u>

15 Debtors

	2024 £	2023 £
Trade debtors	3,994	4,819
Prepayments	1,353	1,033
Other debtors	268	5,824
	<u>5,615</u>	<u>11,676</u>

16 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	542	89
Cash at bank	<u>114,806</u>	<u>86,405</u>
	<u>115,348</u>	<u>86,494</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	641	380
Other creditors	5,206	1,710
Accruals	2,292	1,981
	<u>8,139</u>	<u>4,071</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	<u>-</u>	<u>22,200</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,044 (2023 - £609).

20 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General	92,910	194,810	(173,143)	114,577
Restricted funds				
Assisted living home fund	<u>20,000</u>	<u>-</u>	<u>(6,000)</u>	<u>14,000</u>
Total funds	<u>112,910</u>	<u>194,810</u>	<u>(179,143)</u>	<u>128,577</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General	75,395	167,111	(149,596)	92,910
Restricted				
Assisted living home fund	-	20,000	-	20,000
Total funds	<u>75,395</u>	<u>187,111</u>	<u>(149,596)</u>	<u>112,910</u>

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	15,753	-	15,753
Current assets	105,639	15,324	120,963
Current liabilities	(6,815)	(1,324)	(8,139)
Total net assets	<u>114,577</u>	<u>14,000</u>	<u>128,577</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	18,811	-	18,811
Current assets	76,846	21,324	98,170
Current liabilities	(2,747)	(1,324)	(4,071)
Total net assets	<u>92,910</u>	<u>20,000</u>	<u>112,910</u>

22 Related party transactions

There were no related party transactions in the year.

The charity is controlled by the trustees who are all directors of the company.

LEAPS AND BOUNDS COMMUNITY PROJECT LIMITED

England & Wales - Charity number 1160971

Accounts

Company registration number: 8822560

Charity registration number: 1160971

Leaps and Bounds Community Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Leaps and Bounds Community Project

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Leaps and Bounds Community Project

Reference and Administrative Details

Trustees	J P Abbott, Chairman L Mussett C Matley
Secretary	J P Abbott
Senior Management / Leadership Team	D Smith, Project Manager
Charity Registration Number	1160971
Company Registration Number	8822560
Registered Office	The charity is incorporated in England. 64-66 Southwall Road Deal Kent CT14 9AQ
Independent Examiner	Mark Batchelor BSC FCA Batchelor Coop Ltd Chartered Accountants The New Barn, Mill Lane Eastry, Sandwich CT13 0JW
Bankers	Nat West High Street Deal CT14 6EW

Leaps and Bounds Community Project

Trustees' and Directors' Report

The directors, who are all trustees of Leaps and Bounds Community Project ("the Charity") for the purposes of the Companies Act, submit their annual report and the financial statements of the Charity for the year ended 31 December 2022. The directors confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

Nature of governing document

The organisation is a Charitable Company limited by guarantee, incorporated on 20 December 2013 and registered as a charity on 18 March 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Management Committee. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. There is a spread of experience of business and those with an interest and specialist training with the learning disabled and includes a trustee who son attends the project. We are seeking a further trustee/s to enhance the experience and contributions to the charity.

The charity has policies and procedures in place for the recruiting, induction and training of new trustees.

Organisational Structure

The Project is run by a salaried Project Manager with part-time support staff who are employed by the charity together with volunteers. The need to take each client's individual disability into account means that a high ratio of staff to clients is desirable, particularly if clients are prone to suffer from epilepsy, require monitoring for diabetes during the course of the day or have seizures. We have a small group of very loyal volunteers who work under the direction of the qualified staff. From time to time the charity is asked to assist with work experience placements and as a consequence has developed induction training for those who spend a short time with the project.

Leaps and Bounds seeks to be a great employer and the trustees made a decision in 2022 to pay at least the National Living Wage. As a result we paid staff £11 per hour from Jan 2023. Pay was again reviewed in line with inflation and the National Living Wage at the end of 2023 and it was agreed to increase pay by 6.5% (CPI inflation rate) from January 2024. As well as demonstrating our thanks and support for our dedicated team, this rate of pay means that when we recruit, we have a very competitive rate compared to other potential employers.

All staff and volunteers are trained to the required level in various core competencies and further training is provided in addition, where client's needs mean that specialist support is needed. Individual training plans are agreed and monitored during 1-1 meetings and the bi-annual staff reviews with the Project Manager and Chairman.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Objectives and activities

Objects and aims

In reviewing our aims and activities we believe that the focus of our work in the last 12 months has retained its emphasis on our key objectives and benefits.

Our charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are:

To relieve the needs of adults with learning and or physical disabilities in particular by providing training, skills and support that will enable them to develop their life, social and educational skills and promote their greater independence.

Objectives, strategies and activities

Leaps and Bounds Community Project is an activity hub aiming to encourage healthier living and greater independence to our client base. The project offers a range of craft-based and other activities within a fully supported setting as well as an opportunity for clients to become involved in community craft fairs held locally. This variety of provision is unique to this area of South East Kent and is supported by Social Services.

The Project enjoyed an increasing client base during the reporting year. Some clients attend for as little as one half day week, others as much as four days. With the reduction of other local services, we have seen an increase in the number of 1-1 clients we serve within the project. These clients, together with the general increase in service users, means that we have recruited several more staff and volunteers during the year. The age range of the clients is from age 21-60.

Around a third of our clients have been with the project for more than 10 years so they have become firmly established and enjoyed continuity and community during that time. New clients are quickly accepted and welcomed by the others.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Achievements and performance

The provision of actual activities is as follows:

- When specialist education provision comes to an end, the risk to vulnerable adults who have been used to socialising within a school environment, is that they can become withdrawn and socially isolated. Leaps and Bounds provides a safe, friendly and inspiring space for clients to socialise and develop strong friendships. The project is totally committed to the social welfare and integration of its service users and a warm atmosphere with much laughter and fun is generally the order of the day. The charity recognises the importance of creating a supportive community within the project, so client birthdays and other special events are celebrated and shared as special days.
- For their parents or carers, some precious time to spend as they wish, once the client's formal education has finished, benefits their own well-being, as well as promoting the continuing independence and development of the clients.
- There will be some clients who get to a point where they can move into supported living accommodation once they have the requisite life skills to do so. Continuing to attend some day care sessions is very helpful to their well-being in making this transition. In the future, and alongside this current service, Leaps and Bounds would like to offer a supported living and respite resource for clients and their carers.
- The variety of craft activities which are available to clients includes, ceramic painting, cross stitch and latch rug making, crochet, card making, work with drift wood, simple sewing, beadwork, macramé and many more. The art therapies are helpful in aiding concentration, promoting mental well-being and a sense of achievement. Originally a craft-based initiative selling craft from a shop, the Project outgrew its original location and has been settled in its present location for the last 8 years. The clients now sell craft items through local Artisan Fairs, Facebook and through a local shop when possible. During the year, the level of ceramic work carried out within the centre has increased, directly as a result of the large range of moulds we were able to purchase for a very reasonable cost in 2022.
- Since Covid restrictions finished, the Project has returned to using a large central table, which many clients sit around during the day. This aids their communication with each other and fosters a sense of common fun. However, some clients prefer their own space, or maybe need a quieter environment and this is facilitated by individual desks or working in smaller side rooms.
- The clients help with the planning, preparation and sharing of a healthy lunch happens on a daily basis. The focus is on teaching how to make a well-balanced meal at a low cost. The safe preparation of food is also taught with some clients able to take a Food Hygiene Course; a key life skill and one promoting increased independence.
- The charity benefits from fresh produce, particularly fruit and vegetables donated to the project under a partnership with the nearest local supermarkets, who would otherwise have to pay for it to go in to landfill once the sell by date has been reached. The clients are taught to prep all kinds of fresh vegetables and home-made soups, curries and casseroles are often served for lunch.
- Craft fairs at St Georges Hall in the town centre have continued to provide a further outlet and engagement opportunity for clients. They have also generated significant additional funds for the Project, as more people become aware of the fairs and our expanded refreshments offer.
- We have continued to take on new clients and the necessary volunteers and staff to run the project. This has meant that the financial position of the has been further strengthened during 2023. Not only do we now have reserves which would allow us to cover 3-6 months of operating costs, we have also been able to put money away towards the fit out costs of the new building we hope to occupy alongside our sister charity Community Church Deal. Planning in principle was agreed for this in Q1 2023. Detailed plans are now being finalised for this along side Community Church Deal and Tiny Turtles Nursery.
- There have also been some significant restricted donations made to Leaps and Bounds in 2023, with the desired outcome being to see a supported living unit developed on the site. Plans are in progress as part of the wider site development and we have begun to investigate funding sources which may be able to help us make this a reality.

Leaps and Bounds Community Project

Trustees' and Directors' Report

- The new sensory room has proven to be very useful and is also being offered to external clients. The funding we received for this allowed us to set up the room and also purchase equipment to meet the needs of various.
- During the year, a Ford Tourneo Connect vehicle was purchased in order to increase the opportunities for clients to be off site and to visit local attractions. In the word of one of our employees, this vehicle has been a “game-changer” for clients, allowing much easier transportation and widening the range of activities they can access on a weekly basis.

Financial review

We ended the year with income exceeding expenditure creating a surplus of £37,515. Our reserves brought forward from 2022 amounted to £75,395 giving a cumulative reserves at 31 December 2023 of £112,910.

We ended the year with £12,831 in the Current Account and £73,585 in the Reserve Account £20,000 of this is a restricted fund for the delivery of the supported living unit.

Policy on reserves

The Board's aim to have reserve funds in place to meet unexpected expenditure or downturn in client attendance. Our aim is to have 3-6 months of operational costs covered at any given time. Income projections suggests that this can now be maintained long term.

Principal funding sources

The income for the ongoing work of the project comes largely from the County Council through Social Services funding. Sessions are approved by Care Managers Care allowances or, in some cases, the clients are free to buy in day care attendance through their Personal Independence Payment. Session costs are fixed by Social Services and have only seen a very small increase since the Project's formation. The current KKC financial position means we do not expect any increases to be introduced in 2024.

Despite this, the increased client base and hard work of our employees and volunteers has meant Leaps and Bounds is in a very secure position financially.

Investment policy and objectives

The Board is committed to transferring any surplus capital whenever possible into our Reserve Account in order to provide future security for the project and to allow purchases of equipment and resources as and when required. In addition, this reserve funds will help to provide the capital required to supply additional benefit to our service users in the proposed new building and supported living unit.

Fundraising disclosures

Profits from the Fundrasing Social and Craft Fair sales generated funds of £860 (2022 : £945).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Plans for future periods

Aims and key objectives for future periods

The redevelopment of the current site by Community Church, Deal, will likely lead to much improved facilities as part of a new community hub and church facilities. Current estimates would suggest that work may commence in 2024, but maybe more realistically in 2025. As part of the development, Leap and Bounds would be keen to build a supported living unit that could provide respite care and long term supported living for clients, as some are now approaching the age where parents and carers need to think about future plans. The project will liaise closely with the church in the detailed planning process to see if this is viable.

Small company provisions

This report has been in accordance with the small companies' regime under the Companies Act 2006.

Reappointment of independent examiner

Batchelor Coop were appointed as the charitable company's independent examiners during the year and they have expressed their willingness to continue in that capacity.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Statement of Responsibilities

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Leaps and Bounds Community Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
J P Abbott
Company Secretary and Trustee

.....
L Mussett
Trustee

Leaps and Bounds Community Project

Independent Examiner's Report to the trustees of Leaps and Bounds Community Project ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2016 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2016 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 accounts 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 (FRS102)]

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permissible by law, I do not accept or assume any responsibility to anyone other than the Charity and The Charity's Trustees as a body, for my work or for this report.

.....
Mark Batchelor BSC FCA
Independent Examiner
Chartered Accountant

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Date:.....

Leaps and Bounds Community Project

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted £	Restricted £	Total 2023 £	Total Unrestricted 2022 £
	Note				
Income and Endowments from:					
Donations and legacies	3	8,982	20,000	28,982	2,989
Charitable activities	4	156,529	-	156,529	140,615
Other trading activities	5	860	-	860	945
Investment income	6	740	-	740	108
Total Income		<u>167,111</u>	<u>20,000</u>	<u>187,111</u>	<u>144,657</u>
Expenditure on:					
Charitable activities	7	(136,322)	-	(136,322)	(106,448)
Management and administration	8	(9,020)	-	(9,020)	(5,143)
Governance costs	9	(4,254)	-	(4,254)	(3,698)
Total Expenditure		<u>(149,596)</u>	<u>-</u>	<u>(149,596)</u>	<u>(115,289)</u>
Net income		<u>17,515</u>	<u>20,000</u>	<u>37,515</u>	<u>29,368</u>
Net movement in funds		17,515	20,000	37,515	29,368
Reconciliation of funds					
Total funds brought forward		<u>75,395</u>	<u>-</u>	<u>75,395</u>	<u>46,027</u>
Total funds carried forward	20	<u><u>92,910</u></u>	<u><u>20,000</u></u>	<u><u>112,910</u></u>	<u><u>75,395</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 20.

The notes on pages 11 to 20 form an integral part of these financial statements.

Leaps and Bounds Community Project

(Registration number: 8822560)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	18,811	6,436
Current assets			
Debtors	15	11,676	8,046
Cash at bank and in hand	16	86,494	66,471
		98,170	74,517
Creditors: Amounts falling due within one year	17	(4,071)	(5,558)
Net current assets		94,099	68,959
Net assets		112,910	75,395
Funds of the charity:			
Restricted income funds			
Restricted funds	20	20,000	-
Unrestricted income funds			
Unrestricted funds		92,910	75,395
Total funds	20	112,910	75,395

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
J P Abbott
Company Secretary and Trustee

.....
C Matley
Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

64-66 Southwall Road

Deal

Kent

CT14 9AQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Revenue is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are deducted from the asset's carrying amount.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost and examination of the accounts, strategic management and Trustee's meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	2,201	20,000	22,201	1,911
Gift aid reclaimed	5,455	-	5,455	318
Grants, including capital grants;				
Donations from community groups	1,326	-	1,326	760
	<u>8,982</u>	<u>20,000</u>	<u>28,982</u>	<u>2,989</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Sales of goods	4,472	4,472	4,291
Clients fees	147,855	147,855	132,388
Clients sessions	4,202	4,202	3,936
	<u>156,529</u>	<u>156,529</u>	<u>140,615</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Fundraising	860	860	945
	<u>860</u>	<u>860</u>	<u>945</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	740	740	108
	<u>740</u>	<u>740</u>	<u>108</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Purchases	3,896	3,896	3,938
Catering	1,719	1,719	1,098
Wages and salaries	24,753	24,753	22,567
Support workers	73,400	73,400	53,895
Stall hire	440	440	300
Bad debts written off	3,583	3,583	2,833
Pension costs	609	609	597
Rent	21,800	21,800	19,920
Motor expenses	650	650	-
Depreciation of fixtures and fittings	1,347	1,347	1,300
Depreciation of motor vehicles	4,125	4,125	-
	<u>136,322</u>	<u>136,322</u>	<u>106,448</u>

8 Management and administration

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Repairs and maintenance	4,425	4,425	1,282
Entertaining	715	715	931
Staff training	284	284	452
Insurance	861	861	841
Telephone and fax	277	277	276
Printing, postage and stationery	187	187	194
Sundry expenses	293	293	154
Cleaning	1,474	1,474	982
Travel and subsistence	408	408	-
Bank charges	96	96	31
	<u>9,020</u>	<u>9,020</u>	<u>5,143</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Accountancy and examination fees	3,126	3,126	2,738
Bookkeeper	1,128	1,128	960
	<u>4,254</u>	<u>4,254</u>	<u>3,698</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	98,153	76,462
Pension costs	609	597
	<u>98,762</u>	<u>77,059</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Support workers	12	8
Administration	1	1
	<u>13</u>	<u>9</u>

4 (2022 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	1,674	1,615
All other services	1,452	1,123
	<u>3,126</u>	<u>2,738</u>

13 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2023	10,333	-	10,333
Additions	1,347	16,500	17,847
At 31 December 2023	<u>11,680</u>	<u>16,500</u>	<u>28,180</u>
Depreciation			
At 1 January 2023	3,897	-	3,897
Charge for the year	1,347	4,125	5,472
At 31 December 2023	<u>5,244</u>	<u>4,125</u>	<u>9,369</u>
Net book value			
At 31 December 2023	<u>6,436</u>	<u>12,375</u>	<u>18,811</u>
At 31 December 2022	<u>6,436</u>	<u>-</u>	<u>6,436</u>

15 Debtors

	2023 £	2022 £
Trade debtors	4,819	7,203
Prepayments	1,033	-
Other debtors	5,824	843
	<u>11,676</u>	<u>8,046</u>

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	89	65
Cash at bank	86,405	66,406
	<u>86,494</u>	<u>66,471</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	380	330
Other creditors	1,710	3,415
Accruals	1,981	1,813
	<u>4,071</u>	<u>5,558</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Land and buildings		
Within one year	22,200	20,520
Between one and five years	-	20,520
	<u>22,200</u>	<u>41,040</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £609 (2022 - £597).

20 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General				
General	75,395	167,111	(149,596)	92,910
Restricted funds				
Assisted living home fund	-	20,000	-	20,000
Total funds	<u>75,395</u>	<u>187,111</u>	<u>(149,596)</u>	<u>112,910</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General				
General	<u>46,027</u>	<u>144,657</u>	<u>(115,289)</u>	<u>75,395</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2023

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	18,811	-	18,811
Current assets	76,846	21,324	98,170
Current liabilities	(2,747)	(1,324)	(4,071)
Total net assets	<u>92,910</u>	<u>20,000</u>	<u>112,910</u>

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	6,436	6,436
Current assets	74,517	74,517
Current liabilities	(5,558)	(5,558)
Total net assets	<u>75,395</u>	<u>75,395</u>

22 Related party transactions

There were no related party transactions in the year.

The charity is controlled by the trustees who are all directors of the company.

LEAPS AND BOUNDS COMMUNITY PROJECT LIMITED

England & Wales - Charity number 1160971

Accounts

Company registration number: 8822560

Charity registration number: 1160971

Leaps and Bounds Community Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Leaps and Bounds Community Project

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Leaps and Bounds Community Project

Reference and Administrative Details

Trustees	J P Abbott, Chairman L Mussett C Matley
Secretary	J P Abbott
Senior Management / Leadership Team	D Smith, Project Manager
Charity Registration Number	1160971
Company Registration Number	8822560
Registered Office	The charity is incorporated in England. 64-66 Southwall Road Deal Kent CT14 9AQ
Independent Examiner	Mark Batchelor BSC FCA Batchelor Coop Ltd Chartered Accountants The New Barn, Mill Lane Eastry, Sandwich CT13 0JW
Bankers	Nat West High Street Deal CT14 6EW

Leaps and Bounds Community Project

Trustees' and Directors' Report

The directors, who are all trustees of Leaps and Bounds Community Project ("the Charity") for the purposes of the Companies Act, submit their annual report and the financial statements of the Charity for the year ended 31 December 2022. The directors confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

Nature of governing document

The organisation is a Charitable Company limited by guarantee, incorporated on 20 December 2013 and registered as a charity on 18 March 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Management Committee. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. There is a spread of experience of business and those with an interest and specialist training with the learning disabled and includes a trustee who son attends the project. We are seeking a further trustee/s to enhance the experience and contributions to the charity.

The charity has policies and procedures in place for the recruiting, induction and training of new trustees.

Organisational Structure

The Project is run by a salaried Project Manager with part-time support staff who are employed by the charity together with volunteers. The need to take each client's individual disability into account means that a high ratio of staff to clients is desirable, particularly if clients are prone to suffer from epilepsy, require monitoring for diabetes during the course of the day or have seizures. We have a small group of very loyal volunteers who work under the direction of the qualified staff. From time to time the charity is asked to assist with work experience placements and as a consequence has developed induction training for those who spend a short time with the project.

Leaps and Bounds seeks to be a good employer and the trustees made a decision in 2021 to pay at least the National Living Wage. As a result we paid staff £10 per hour from Jan 2022. Pay was again reviewed in line with inflation and the National Living Wage at the end of 2022 and it was agreed to increase pay to £11 per hour from January 2023. As well as demonstrating our thanks and support for our dedicated team, this rate of pay means that when we recruit, we have a very competitive rate compared to other potential employers.

All staff and volunteers are trained to the required level in various core competencies and further training is provided in addition, where client's needs mean that specialist support is needed. During the year, all staff also carried out first aid training. Individual training plans are agreed and monitored during 1-1 meetings and the bi-annual staff reviews with the Project Manager and Chairman.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Objectives and activities

Objects and aims

In reviewing our aims and activities we believe that the focus of our work in the last 12 months has retained its emphasis on our key objectives and benefits.

Our charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are:

To relieve the needs of adults with learning and or physical disabilities in particular by providing training, skills and support that will enable them to develop their life, social and educational skills and promote their greater independence.

Objectives, strategies and activities

Leaps and Bounds Community Project is an activity hub aiming to encourage healthier living and greater independence to our client base. The project offers a range of craft-based and other activities within a fully supported setting as well as an opportunity for clients to become involved in community craft fairs held locally. This variety of provision is unique to this area of South East Kent and is supported by Social Services.

The Project enjoyed an increasing client base during the reporting year. Some clients attend for as little as one half day week, others as much as four days. With the reduction of other local services, we have seen an increase in the number of 1-1 clients we serve within the project. These clients, together with the general increase in service users, means that we have recruited several more staff and volunteers during the year. The age range of the clients is from 21-60.

Around a third of our clients have been with the project for more than 10 years so they have become firmly established and enjoyed continuity and community during that time. New clients are quickly accepted and welcomed by the others.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Achievements and performance

The provision of actual activities is as follows:

- Coming out of Covid, the management and staff have worked hard to ensure that our clients have been able to return to some sort of normality, whilst also ensuring their health and safety whilst the after-effects of the pandemic have played out. We are pleased to report that we had no significant outbreaks that resulted in the closure of the project.
- When specialist education provision comes to an end, the risk to vulnerable adults who have been used to socializing within a school environment is that they can become withdrawn and socially isolated. The project is totally committed to the social welfare and integration of the clients. With the need to socially distance and the large table around which the clients work has been replaced by individual tables which has proved successful and enables our lovely clients to maintain personal space while allowing staff to sit with them as necessary. The atmosphere of much laughter and fun has been maintained and the clients have adopted to the new layout well. The charity recognizes the importance of creating a supportive community, so client birthdays are celebrated and shared as special days.
- For their parents or carers, some precious time to spend as they wish, once the client's formal education has finished, benefits their own well-being, as well as promoting the continuing independence and development of the clients. Feedback offered when a survey was conducted amongst carers very much supports this. There will be some clients who get to a point where they can move into supported living accommodation once they have the requisite life skills to do so. Continuing to attend some day care sessions is very helpful to their security in making this transition.
- The variety of craft activities which are available to clients includes, ceramic painting, cross stitch and latch rug making, crochet, card making, work with drift wood, simple sewing, beadwork, macramé and many more. The art therapies are helpful in aiding concentration, promoting mental well-being and a sense of achievement. Originally a craft-based initiative selling craft from a shop, the Project outgrew its original location and has been settled in its present location for the last six years. The clients now sell craft items through local Artisan Fairs, Facebook and through a local shop when possible. This was disrupted to some extent but was resumed in the latter part of the year as restrictions were eased. Having been able to secure a large number of moulds for a very reasonable cost during 2022, we now have a vastly improved range of ceramics for the clients to work on and sell at fairs.
- To ensure the safety of both our clients and staff, the strict regime of cleaning and disinfecting commenced in Covid times has been maintained. We have now been able to return to working round a central table with some of our service users, which provides very important 1-1 interaction for them. Some others are still working on individual tables as this serves their needs more effectively.
- In this period of transition back to normal operation, the centre manager, staff and volunteers have been exceptional in their dedication which is greatly appreciated by the parents, carers and the trustees.
- Craft fairs at St Georges Hall in the town centre have commenced again and the income generated from these has increased significantly as more people become aware of the fairs and our expanded refreshments offer.
- As some other service providers did not re-open after Covid, Leaps and Bounds has taken on several new clients in 2022 and most days of the week we are at, or close to, full capacity. This has meant that the financial position of the project has been strengthened during the year and we have been able to build on our reserves, to a point where we now have 3-6 months of operating costs covered. We are also saving with a view to being able to fit out the proposed new building which Community Church Deal plan to construct for us in the coming years. Planning in principle is expected to be agreed by Dover District Council early in 2023.
- The clients help with the planning, preparation and sharing of a healthy lunch. The focus is on teaching how to make a well-balanced meal at a low cost. The safe preparation of food is also taught with some clients able to take a Food Hygiene Course; a key life skill and one promoting increased independence.

Leaps and Bounds Community Project

Trustees' and Directors' Report

- The charity benefits from fresh produce, particularly fruit and vegetables donated to the project under a partnership with the nearest local supermarkets, who would otherwise have to pay for it to go in to landfill once the sell by date has been reached. The clients are taught to prep all kinds of fresh vegetables and home-made soups, curries and casseroles are often served for lunch.
- The Queens Jubilee was celebrated in style at the project with parents and carers being invited in to join in the party. The Queen also sent a letter and photograph as a thank you to the clients for writing and wishing her well. This letter from the Queen was very much appreciated by the clients and is on display in pride of place. This made it even more sad when later in the year, Her Majesty passed away. She will be remembered very fondly by all at Leaps and Bounds.
- We intended to run a fair to display Leaps and Bounds work and raise further awareness in the community. However, the date fell during the official time of mourning for Her Majesty and so it was decided to postpone until 2023.
- A Christmas Raffle was held again and was a great success in both raising valuable funds and informing the community in Deal of the great work undertaken by Leaps and Bounds.
- During the year, we were able to secure a number of grants from Kent County Council and local councils and this enabled us to purchase and fit out a new sensory room. This room provides clients with visual, audio and sensory stimulus and has been a great addition to the resources we have on offer. We have also been able to offer use of the space to other third parties who are now benefitting from the room.
- The outside space around the sensory room has been cleaned up and high level planters suitable for access by all clients have been installed. We hope to get a great deal of use from these in the Spring and summer of 2023.

Financial review

We ended the year with income exceeding expenditure creating a surplus of £29,368. Our reserves brought forward from 2021 amounted to £46,027 giving cumulative reserves at 31 December 2022 of £75,395.

We ended the year with £9,061 in the Current Account and £57,345 in the Reserve Account.

Policy on reserves

The Board's aim to have reserve funds in place to meet unexpected expenditure or downturn in client attendance. Our aim is to have 3-6 months of operational costs covered at any given time. Income projections suggest that this can now be maintained long term.

In addition to covering running costs, the project is in the early phases on a joint development project which would provide a new purpose built facility. Additional funds are being set aside in reserves as and when possible to allow for the internal fit out of that building once completed.

Principal funding sources

The income for the ongoing work of the project comes largely from the County Council through Social Services funding. Sessions are approved by Care Managers Care allowances or, in some cases, the clients are free to buy in day care attendance through their Personal Independence Payment. Session costs are fixed by Social Services and have only seen a very small increase since the Project's formation.

This combined with sales and the raffle income have enabled us to maintain a healthy financial position, a considerable improvement on the position of debt a few years ago. Again, this is down to the hard work of all concerned.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Investment policy and objectives

The Board is committed to transferring any surplus capital whenever possible into our Reserve Account in order to provide future security for the project and to allow purchases of equipment and resources as and when required.

Fundraising disclosures

Profits from the Fundraising Social and Craft Fair sales generated funds of £945 (2021 : 5771).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Plans for future periods

Aims and key objectives for future periods

The redevelopment of the current site by Community Church, Deal, will likely lead to much improved facilities as part of a new community hub and church facilities. Current estimates would suggest that work may commence in 2024, but maybe more, realistically 2025. As part of the development, Leap and Bounds would be keen to secure 1 or 2 residential units that could provide respite care and long term supported living for clients, as some are now approaching the age where parents and carers need to think about future plans. The project will liaise closely with the church in the detailed planning process to see if this is viable.

Small company provisions

This report has been in accordance with the small companies' regime under the Companies Act 2006.

Reappointment of independent examiner

Batchelor Coop were appointed as the charitable company's independent examiners during the year and they have expressed their willingness to continue in that capacity.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Statement of Responsibilities

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Leaps and Bounds Community Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 17 July 2023 and signed on its behalf by:



J P Abbott
Company Secretary and Trustee



L Mussett
Trustee

Leaps and Bounds Community Project

Independent Examiner's Report to the trustees of Leaps and Bounds Community Project ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2016 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2016 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 accounts 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 (FRS102)]

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permissible by law, I do not accept or assume any responsibility to anyone other than the Charity and The Charity's Trustees as a body, for my work or for this report.



Mark Batchelor BSC FCA
Independent Examiner
Chartered Accountant

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

27 July 2023

Leaps and Bounds Community Project

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2022 £	Total Unrestricted 2021 £
Income and Endowments from:				
Donations and legacies	3	2,989	2,989	7,480
Charitable activities	4	140,615	140,615	104,008
Other trading activities	5	945	945	635
Investment income	6	108	108	1
Total Income		<u>144,657</u>	<u>144,657</u>	<u>112,124</u>
Expenditure on:				
Raising funds	7	-	-	(58)
Charitable activities	8	(106,448)	(106,448)	(78,308)
Management and administration	9	(5,143)	(5,143)	(3,741)
Governance costs	10	(3,698)	(3,698)	(3,708)
Total Expenditure		<u>(115,289)</u>	<u>(115,289)</u>	<u>(85,815)</u>
Net income		<u>29,368</u>	<u>29,368</u>	<u>26,309</u>
Net movement in funds		29,368	29,368	26,309
Reconciliation of funds				
Total funds brought forward		<u>46,027</u>	<u>46,027</u>	<u>19,718</u>
Total funds carried forward	21	<u>75,395</u>	<u>75,395</u>	<u>46,027</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 20.

The notes on pages 11 to 20 form an integral part of these financial statements.

Leaps and Bounds Community Project

(Registration number: 8822560)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	6,436	2,163
Current assets			
Debtors	16	8,046	5,520
Cash at bank and in hand	17	<u>66,471</u>	<u>41,027</u>
		74,517	46,547
Creditors: Amounts falling due within one year	18	<u>(5,558)</u>	<u>(2,683)</u>
Net current assets		<u>68,959</u>	<u>43,864</u>
Net assets		<u>75,395</u>	<u>46,027</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>75,395</u>	<u>46,027</u>
Total funds	21	<u>75,395</u>	<u>46,027</u>

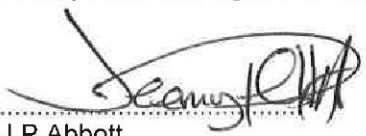
For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

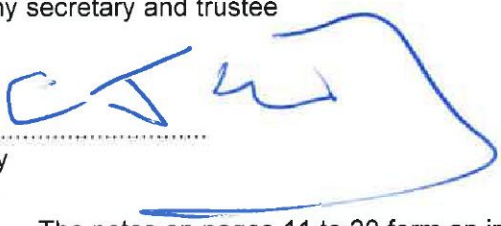
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 17 July 2023 and signed on their behalf by:


J P Abbott
Company secretary and trustee


C Matley
Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

64-66 Southwall Road

Deal

Kent

CT14 9AQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Revenue is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are deducted from the asset's carrying amount.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost and examination of the accounts, strategic management and Trustee's meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from individuals	1,911	1,911	1,396
Gift aid reclaimed	318	318	330
Grants, including capital grants;			
Government grants	-	-	5,754
Donations from community groups	760	760	-
	<u>2,989</u>	<u>2,989</u>	<u>7,480</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Sales of goods	4,291	4,291	2,263
Clients fees	132,388	132,388	92,775
Clients sessions	3,936	3,936	8,970
	<u>140,615</u>	<u>140,615</u>	<u>104,008</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Fundraising	945	945	635
	<u>945</u>	<u>945</u>	<u>635</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	108	108	1
	<u>108</u>	<u>108</u>	<u>1</u>

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Total 2022 £	Total 2021 £
Fundraising trading costs;			
Fundraising		-	58
		<u>-</u>	<u>58</u>
			Total costs
			£

8 Expenditure on charitable activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Purchases	3,938	3,938	2,282
Catering	1,098	1,098	269
Wages and salaries	22,567	22,567	21,442
Support workers	53,895	53,895	34,262
Stall hire	300	300	300
Bad debts written off	2,833	2,833	290
Pension costs	597	597	481
Rent	19,920	19,920	18,480
Depreciation, amortisation and other similar costs	1,300	1,300	502
	<u>106,448</u>	<u>106,448</u>	<u>78,308</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

9 Management and administration

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Repairs and maintenance	1,282	1,282	1,025
Entertaining	931	931	-
Staff training	452	452	233
Insurance	841	841	844
Telephone and fax	276	276	302
Printing, postage and stationery	194	194	291
Sundry expenses	154	154	129
Cleaning	982	982	887
Bank charges	31	31	30
	<u>5,143</u>	<u>5,143</u>	<u>3,741</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Accountancy and examination fees	2,738	2,738	2,748
Bookkeeper	960	960	960
	<u>3,698</u>	<u>3,698</u>	<u>3,708</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	76,462	55,704
Pension costs	597	481
	<u>77,059</u>	<u>56,185</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Support workers	8	5
Administration	1	1
	<u>9</u>	<u>6</u>

3 (2021 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2022 £	2021 £
Other fees to examiners		
Examination-related assurance services	1,615	1,374
All other services	1,123	1,374
	<u>2,738</u>	<u>2,748</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

14 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2022	4,760	4,760
Additions	5,573	5,573
At 31 December 2022	10,333	10,333
Depreciation		
At 1 January 2022	2,597	2,597
Charge for the year	1,300	1,300
At 31 December 2022	3,897	3,897
Net book value		
At 31 December 2022	6,436	6,436
At 31 December 2021	2,163	2,163

16 Debtors

	2022 £	2021 £
Trade debtors	7,203	4,612
Other debtors	843	908
	8,046	5,520

17 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	65	21
Cash at bank	66,406	41,006
	66,471	41,027

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	330	549
Other creditors	3,415	290
Accruals	1,813	1,844
	<u>5,558</u>	<u>2,683</u>

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	20,520	19,800
Between one and five years	20,520	39,600
	<u>41,040</u>	<u>59,400</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £597 (2021 - £481).

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2022

21 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	46,027	144,657	(115,289)	75,395

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	19,718	112,124	(85,815)	46,027

22 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2022 £
Tangible fixed assets	6,436	6,436
Current assets	74,517	74,517
Current liabilities	(5,558)	(5,558)
Total net assets	75,395	75,395

	Unrestricted funds General £	Total funds at 31 December 2021 £
Tangible fixed assets	2,163	2,163
Current assets	46,547	46,547
Current liabilities	(2,683)	(2,683)
Total net assets	46,027	46,027

LEAPS AND BOUNDS COMMUNITY PROJECT LIMITED

England & Wales - Charity number 1160971

Accounts

Company registration number: 8822560

Charity registration number: 1160971

Leaps and Bounds Community Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Leaps and Bounds Community Project

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Notes to the Financial Statements	11 to 20

Leaps and Bounds Community Project

Reference and Administrative Details

Trustees	J P Abbott, Chairman L Mussett K J Green C Matley
Secretary	K J Green
Senior Management Team	D Smith, Project Manager
Principal Office	64-66 Southwall Road Deal Kent CT14 9AQ The charity is incorporated in England.
Company Registration Number	8822560
Charity Registration Number	1160971
Bankers	Nat West High Street Deal CT14 6EW
Independent Examiner	Mark Batchelor BSC FCA Batchelor Coop Ltd Chartered Accountants The New Barn, Mill Lane Eastry, Sandwich CT13 0JW

Leaps and Bounds Community Project

Trustees' and Directors' Report

The directors, who are all trustees of Leaps and Bounds Community Project ("the Charity") for the purposes of the Companies Act, submit their annual report and the financial statements of the Charity for the year ended 31 December 2021. The directors confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

Nature of governing document

The organisation is a Charitable Company limited by guarantee, incorporated on 20 December 2013 and registered as a charity on 18 March 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Management Committee. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. There is a spread of experience of business and those with an interest and specialist training with the learning disabled and includes a trustee who son attends the project. We are seeking a further trustee/s to enhance the experience and contributions to the charity.

The charity has policies and procedures in place for the recruiting, induction and training of new trustees.

Organisational Structure

The Project is run by a salaried Project Manager with part-time support staff who are employed by the charity together with volunteers. The need to take each client's individual disability into account means that a high ratio of staff to clients is desirable, particularly if clients are prone to suffer from epilepsy, require monitoring for diabetes during the course of the day or have seizures. We have a small group of very loyal volunteers who work under the direction of the qualified staff. From time to time the charity is asked to assist with work experience placements and as a consequence has developed induction training for those who spend a short time with the project.

A review of the way staff is paid was completed in 2020 which resulted in the adoption of hourly rates of pay rather than session rates from 1 March 2020. This allowed more flexibility for staff to cover additional hours when needed. The hourly rate was set at the level of the National Living Wage and a review was completed in 2021 with increases in line with CPI inflation being made.

The Project Manager is NVQ 5 Qualified in Health and Social Care. This is a considerable qualification and her amazing dedication, along with all the staff and volunteers is to be applauded.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Objectives and activities

Objects and aims

In reviewing our aims and activities we believe that the focus of our work in the last 12 months has retained its emphasis on our key objectives and benefits.

Our charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are:

To relieve the needs of adults with learning and or physical disabilities in particular by providing training, skills and support that will enable them to develop their life, social and educational skills and promote their greater independence.

Objectives, strategies and activities

Leaps and Bounds Community Project is an activity hub aiming to encourage healthier living and greater independence to our client base. The project offers a range of craft-based and other activities within a fully supported setting as well as an opportunity for clients to become involved in community craft fairs held locally. This variety of provision is unique to this area of South East Kent and is supported by Social Services.

The Project enjoyed a settled client base during the reporting year. Some clients attend for as little as one half day a week, others as much as four days. Some have come as a result of visits from Care Managers or by personal recommendation to parents. The age range of the clients is from 21-60.

Around a third of our clients have been with the project for more than 10 years so they have become firmly established and enjoyed continuity and community during that time. New clients are quickly accepted and welcomed by the others. Given another extraordinary year the focus has been on maintaining the service whenever possible.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Achievements and performance

The provision of actual activities is as follows:

- The need for a Covid safe environment has been a primary focus whilst delivering service excellence. The pandemic has meant periods of closure and changes in the way of providing care while maintaining a caring and friendly atmosphere.
- When specialist education provision comes to an end, the risk to vulnerable adults who have been used to socializing within a school environment is that they can become withdrawn and socially isolated. The project is totally committed to the social welfare and integration of the clients. With the need to socially distance and the large table around which the clients work has been replaced by individual tables which has proved successful and enables our lovely clients to maintain personal space while allowing staff to sit with them as necessary. The atmosphere of much laughter and fun has been maintained and the clients have adopted to the new layout well. The charity recognises the importance of creating a supportive community, so client birthdays are celebrated and shared as special days.
- For their parents or carers, some precious time to spend as they wish, once the client's formal education has finished, benefits their own well-being, as well as promoting the continuing independence and development of the clients. Feedback offered when a survey was conducted amongst carers very much supports this. There will be some clients who get to a point where they can move into supported living accommodation once they have the requisite life skills to do so. Continuing to attend some day care sessions is very helpful to their security in making this transition.
- The variety of craft activities which are available to clients includes, ceramic painting, cross stitch and latch rug making, crochet, card making, work with drift wood, simple sewing, beadwork, macramé and many more. The art therapies are helpful in aiding concentration, promoting mental well-being and a sense of achievement. Originally a craft-based initiative selling craft from a shop, the Project outgrew its original location and has been settled in its present location for the last six years. The clients now sell craft items through local Artisan Fairs, Facebook and through a local shop when possible. This was disrupted to some extent but was resumed in the latter part of the year as restrictions were eased.
- 2021 has been another difficult year for the country as a result of the Covid 19 pandemic, and we have been no exception. The centre has been required to close for some periods during lockdowns and when local infection levels reached nationally high numbers of cases.
- To ensure the safety of both our clients and staff a strict regime of cleaning and disinfecting has been instituted. The 'Hand, Face and Space' has required regular hand cleaning, use of masks and required the purchase of new furniture to ensure each client has their own work table. The new laptop computers to enable segregated working to maintain adequate space. De-humidifiers have been added to reduce the potential for airborne droplets. Separate exits and entrances have been established to ensure maximum protection for our clients.
- Despite these many challenges the centre has, when possible, provided much needed day care facilities during this very difficult and ongoing period. The centre manager, staff and volunteers have been exceptional in their dedication which is greatly appreciated by the parents and carers and the trustees.
- A number of activities have been unable to take place. These include the successful local craft fairs which commenced last year, the annual dinner and Christmas party. All activities have been restricted to the centre and immediate location. Visits from the Fire Brigade, Police and other have been postponed. No visits to schools, the beach or other locations have been undertaken.
- The otherwise significant financial impact has been ameliorated by the receipt of government grants such as the salary furlough scheme and charity and business support to provide income. The Community Church, our landlords, have kindly reduced our rent during this difficult period.

Leaps and Bounds Community Project

Trustees' and Directors' Report

- The pottery kiln on site has again been used this year and what is produced from the wide range of moulds in stock is sold through Facebook and a local shop as the craft fairs could not be held. One of our clients is particularly skilled at fine detail painting and enjoys the challenge of tackling pieces which need the steadiest of hands. Glazed tiles remain popular as coasters, but other seasonal items such as illuminated moons have been very popular. The quality of the goods made is deservedly gaining a good reputation locally.
- The clients help with the planning, preparation and sharing of a healthy lunch. The focus is on teaching how to make a well-balanced meal at a low cost. The safe preparation of food is also taught with some clients able to take a Food Hygiene Course; a key life skill and one promoting increased independence.
- The charity benefits from fresh produce, particularly fruit and vegetables donated to the project under a partnership with the nearest local supermarkets, who would otherwise have to pay for it to go in to landfill once the sell by date has been reached. The clients are taught to prep all kinds of fresh vegetables and home-made soups, curries and casseroles are often served for lunch.
- A Christmas Raffle initiative was launched by our most recent Trustee Colin which was a great success in both raising valuable funds and informing the community in Deal of the great work undertaken by Leaps and Bounds. This will hopefully become an annual event.
- We have seen Leaps and Bounds grow from the roots put down when established to a firm tree with the ambition to extend the services in the future.

Financial review

We ended the year with income exceeding expenditure creating a surplus of £26,309, Our reserves brought forward from 2020 amounted to £19,718 giving cumulative reserves at 31 December 2021 of £46,027.

We ended the year with £4,769 in the Current Account and £36,237 in the Reserve Account.

Policy on reserves

The Board's aim to have reserve funds in place to meet unexpected expenditure or downturn in client attendance. Income projections suggests that there is evidence of the likelihood that this can now be maintained long term.

Principal funding sources

The income for the ongoing work of the project comes largely from the County Council through Social Services funding. Sessions are approved by Care Managers Care allowances or, in some cases, the clients are free to buy in day care attendance through their Personal Independence Payment. Session costs are fixed by Social Services and have only seen a very small increase since the Project's formation.

This year we have accessed the government furlough payments fund and special funds to assist charities and businesses during the ongoing pandemic. This combined with sales and the raffle income have enabled us to maintain a healthy financial position, a considerable improvement on the position of debt a few years ago. Again, this is down to the hard work of all concerned.

The charity has continued to consolidate its financial position this reporting year despite the many problems encountered.

Investment policy and objectives

The Board is committed to transferring any surplus capital whenever possible into our Reserve Account.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Fundraising disclosures

Profits from the Fundraising Social and Craft Fair sales generated funds of £577 (2020 : nil).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Plans for future periods

Aims and key objectives for future periods

Our future planning has concentrated on returning to full capacity once the Covid crises has subsided together with endeavouring to further secure the financial robustness of the project by building the reserves to a level that provides sustainability for the long term. The redevelopment of the current site by the Community Church, Deal, will likely lead to much improved facilities as part of a new community hub and church facilities.

Small company provisions

This report has been in accordance with the small companies' regime under the Companies Act 2006.

Reappointment of independent examiner

Batchelor Coop were appointed as the charitable company's independent examiners during the year and they have expressed their willingness to continue in that capacity.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Statement of Responsibilities

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Leaps and Bounds Community Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 1 April 2022 and signed on its behalf by:

.....
L Mussett
Trustee

.....
K J Green
Trustee

Leaps and Bounds Community Project

Independent Examiner's Report to the trustees of Leaps and Bounds Community Project

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Leaps and Bounds Community Project (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Leaps and Bounds Community Project are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2016 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2016 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 accounts 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 (FRS102)]

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permissible by law, I do not accept or assume any responsibility to anyone other than the Charity and The Charity's Trustees as a body, for my work or for this report.

.....
Mark Batchelor BSC FCA
Independent Examiner
Chartered Accountant

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

6 April 2022

Leaps and Bounds Community Project

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Total Unrestricted 2020 £
Income and Endowments from:				
Donations and legacies	3	7,480	7,480	26,205
Charitable activities	4	104,008	104,008	52,247
Other trading activities	5	635	635	-
Investment income	6	1	1	5
Total Income		<u>112,124</u>	<u>112,124</u>	<u>78,457</u>
Expenditure on:				
Raising funds	7	(58)	(58)	-
Charitable activities	8	(78,308)	(78,308)	(67,264)
Management and administration	9	(3,741)	(3,741)	(3,103)
Governance costs	10	<u>(3,708)</u>	<u>(3,708)</u>	<u>(4,040)</u>
Total Expenditure		<u>(85,815)</u>	<u>(85,815)</u>	<u>(74,407)</u>
Net income		<u>26,309</u>	<u>26,309</u>	<u>4,050</u>
Net movement in funds		26,309	26,309	4,050
Reconciliation of funds				
Total funds brought forward		<u>19,718</u>	<u>19,718</u>	<u>15,668</u>
Total funds carried forward	20	<u><u>46,027</u></u>	<u><u>46,027</u></u>	<u><u>19,718</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 20.

Leaps and Bounds Community Project

(Registration number: 8822560)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	2,163	2,665
Current assets			
Debtors	16	5,520	3,295
Cash at bank and in hand		<u>41,027</u>	<u>16,024</u>
		46,547	19,319
Creditors: Amounts falling due within one year	17	<u>(2,683)</u>	<u>(2,266)</u>
Net current assets		<u>43,864</u>	<u>17,053</u>
Net assets		<u>46,027</u>	<u>19,718</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>46,027</u>	<u>19,718</u>
Total funds	20	<u>46,027</u>	<u>19,718</u>

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 1 April 2022 and signed on their behalf by:

.....
L Mussett
Trustee

.....
K J Green
Trustee

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

64-66 Southwall Road

Deal

Kent

CT14 9AQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Revenue is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost and examination of the accounts, strategic management and Trustee's meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Donations from individuals	1,396	1,396	2,325
Gift aid reclaimed	330	330	275
Grants, including capital grants;			
Government grants	5,754	5,754	22,701
Donations from community groups	-	-	904
	<u>7,480</u>	<u>7,480</u>	<u>26,205</u>

4 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Sales of goods	2,263	2,263	700
Clients fees	92,775	92,775	50,823
Clients sessions	8,970	8,970	724
	<u>104,008</u>	<u>104,008</u>	<u>52,247</u>

5 Income from other trading activities

	Unrestricted funds	
	General	Total
	£	2021
		£
Fundraising	635	635
	<u>635</u>	<u>635</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	5
	<u>1</u>	<u>1</u>	<u>5</u>

7 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds	
Note	General £	Total 2021 £
Fundraising trading costs;		
Fundraising	58	58
	<u>58</u>	<u>58</u>

8 Expenditure on charitable activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Purchases	2,282	2,282	1,047
Catering	269	269	120
Wages and salaries	21,442	21,442	20,304
Support workers	34,262	34,262	26,632
Stall hire	300	300	15
Bad debts written off	290	290	688
Pension costs	481	481	422
Rent	18,480	18,480	17,490
Depreciation, amortisation and other similar costs	502	502	546
	<u>78,308</u>	<u>78,308</u>	<u>67,264</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Management and administration

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Marketing and publicity	-	-	93
Repairs and maintenance	1,025	1,025	885
Entertaining	-	-	118
Staff training	233	233	414
Insurance	844	844	810
Telephone and fax	302	302	425
Printing, postage and stationery	291	291	158
Sundry expenses	129	129	1
Cleaning	887	887	169
Bank charges	30	30	30
	<u>3,741</u>	<u>3,741</u>	<u>3,103</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Accountancy and examination fees	2,748	2,748	3,290
Bookkeeper	960	960	750
	<u>3,708</u>	<u>3,708</u>	<u>4,040</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	55,704	46,936
Pension costs	481	422
	<u>56,185</u>	<u>47,358</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Support workers	5	5
Administration	1	1
	<u>6</u>	<u>6</u>

1 (2020 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2021 £	2020 £
Other fees to examiners		
Examination-related assurance services	1,374	1,314
All other services	1,374	1,976
	<u>2,748</u>	<u>3,290</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2021	4,760	4,760
At 31 December 2021	4,760	4,760
Depreciation		
At 1 January 2021	2,095	2,095
Charge for the year	502	502
At 31 December 2021	2,597	2,597
Net book value		
At 31 December 2021	2,163	2,163
At 31 December 2020	2,665	2,665

16 Debtors

	2021 £	2020 £
Trade debtors	4,612	2,873
Other debtors	908	422
	5,520	3,295

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	549	387
Other creditors	290	57
Accruals	1,844	1,822
	<u>2,683</u>	<u>2,266</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Land and buildings		
Within one year	19,800	19,140
Between one and five years	39,600	59,400
	<u>59,400</u>	<u>78,540</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £481 (2020 - £422).

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

20 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>(19,718)</u>	<u>(112,124)</u>	<u>85,815</u>	<u>(46,027)</u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	<u>(15,668)</u>	<u>(78,457)</u>	<u>74,407</u>	<u>(19,718)</u>

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	2,163	2,163
Current assets	46,547	46,547
Current liabilities	<u>(2,683)</u>	<u>(2,683)</u>
Total net assets	<u>46,027</u>	<u>46,027</u>
	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	2,665	2,665
Current assets	19,319	19,319
Current liabilities	<u>(2,266)</u>	<u>(2,266)</u>
Total net assets	<u>19,718</u>	<u>19,718</u>

LEAPS AND BOUNDS COMMUNITY PROJECT LIMITED

England & Wales - Charity number 1160971

Accounts

Company registration number: 8822560

Charity registration number: 1160971

Leaps and Bounds Community Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020



Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Leaps and Bounds Community Project

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Leaps and Bounds Community Project

Reference and Administrative Details

Trustees	J R Abbott, Chairman C Andrew (resigned 14 July 2020) C A Pile (resigned 31 December 2020) L Mussett K J Green C Matley
Secretary	K J Green
Senior Management Team	D Smith, Project Manager
Principal Office	64-66 Southwall Road Deal Kent CT14 9AQ The charity is incorporated in England.
Company Registration Number	8822560
Charity Registration Number	1160971
Bankers	Nat West High Street Deal CT14 6EW
Independent Examiner	Mark Batchelor BSC FCA Batchelor Coop Ltd Chartered Accountants The New Barn, Mill Lane Eastry, Sandwich CT13 0JW

Leaps and Bounds Community Project

Trustees' and Directors' Report

The directors, who are all trustees of Leaps and Bounds Community Project ("the Charity") for the purposes of the Companies Act, submit their annual report and the financial statements of the Charity for the year ended 31 December 2020. The directors confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

Nature of governing document

The organisation is a Charitable Company limited by guarantee, incorporated on 20 December 2013 and registered as a charity on 18 March 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Management Committee. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. There is a spread of experience of business and those with an interest and specialist training with the learning disabled and includes a trustee who son attends the project. We are seeking a further trustee following the resignation of a trustee and the well-earned retirement of our excellent and dedicated Secretary. Special thanks are offered to Chrissy Pile for her excellence in fulfilling the role of both Trustee and Secretary.

The charity has policies and procedures in place for the recruiting, induction and training of new trustees.

Organisational Structure

The Project is run by a salaried Project Manager with part-time support staff who are employed by the charity. The need to take each client's individual disability into account means that a high ratio of staff to clients is desirable, particularly if clients are prone to suffer from epilepsy, require monitoring for diabetes during the course of the day or have seizures. We have a small group of very loyal volunteers who work under the direction of the qualified staff. From time to time the charity is asked to assist with work experience placements and as a consequence has developed induction training for those who spend a short time with the project.

The Project Manager completed her NVQ 5 Qualification in Health and Social Care. This is a considerable achievement and we applaud the effort that she has made. We are fortunate to have such an excellent and passionate manager.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Objectives and activities

Objects and aims

In reviewing our aims and activities we believe that the focus of our work in the last 12 months has retained its emphasis on our key objectives and benefits.

Our charity's purposes, as set out in the objects, contained in the company's Memorandum of Association, are:

To relieve the needs of adults with learning and or physical disabilities in particular by providing training, skills and support that will enable them to develop their life, social and educational skills and promote their greater independence.

Objectives, strategies and activities

Leaps and Bounds Community Project is an activity hub aiming to encourage healthier living and greater independence to our client base. The project offers a range of craft-based and other activities within a fully supported setting and this variety of provision is unique to this area of South East Kent and is supported by Social Services.

The Project enjoyed a settled client base during the reporting year. Some clients attend for as little as one half day a week, others as much as four days. Some have come as a result of visits from Care Managers or by personal recommendation to parents. The age range of the clients is from 21-75.

Around a third of our clients have been with the project for more than 10 years so they have become firmly established and enjoyed continuity and community during that time. New clients are quickly accepted and welcomed by the others.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Achievements and performance

The provision of actual activities is as follows:

- When specialist education provision comes to an end, the risk to vulnerable adults who have been used to socializing within a school environment is that they can become withdrawn and socially isolated. The project is totally committed to the social welfare and integration of the clients and the large table around which the clients work is not only the working hub, but also the centre of much laughter and fun. The charity recognizes the importance of creating a supportive community, so client birthdays are celebrated and shared as special days.
- For their parents or carers, some precious time to spend as they wish, once the client's formal education has finished, benefits their own well-being, as well as promoting the continuing independence and development of the clients. Feedback offered when a survey was conducted amongst carers very much supports this. There will be some clients who get to a point where they can move into supported living accommodation once they have the requisite life skills to do so. Continuing to attend some day care sessions is very helpful to their security in making this transition.
- The variety of craft activities which are available to clients includes, ceramic painting, cross stitch and latch rug making, crochet, card making, work with drift wood, simple sewing, beadwork, macramé and many more. The art therapies are helpful in aiding concentration, promoting mental well-being and a sense of achievement. Originally a craft-based initiative selling craft from a shop, the Project outgrew its location and has been settled in its present location for the last six years. The clients now sell craft items through local Artisan Fairs, Facebook and through a local shop when possible.
- 2020 has been a difficult year for the country as a result of the Covid 19 pandemic, and we have been no exception. The centre has been required to close for some periods during lockdowns and when local infection levels reached nationally high numbers caused by the Kent variance.
- To ensure the safety of both our clients and staff a strict regime of cleaning and disinfecting has been instituted. The 'Hand, Face and Space' has required regular hand cleaning, use of masks and required the purchase of new furniture to ensure each client has their own work table. The existing fixed PC computers have been replaced, aided by a generous Community Fund Grant from Dover District Council, with new laptop computers to enable segregated working to maintain adequate space. De-humidifiers have been added to reduce the potential for airborne droplets.
- Despite these many challenges the centre has, when possible, provided much needed day care facilities during this very difficult and ongoing period. The centre manager, staff and volunteers have been exceptional in their dedication which is greatly appreciated by the parents and carers and the trustees.
- A number of activities have been unable to take place. These include the successful local craft fairs which commenced last year, the annual dinner and Christmas party and lunches. All activities have been restricted to the centre and immediate location. Visits from the Fire Brigade, Police and other have been postponed. No visits to schools, the beach or other locations have been undertaken.
- The otherwise significant financial impact has been ameliorated by the receipt of government grants such as the salary furlough scheme and charity and business support to provide income. The Community Church, our landlords, have kindly reduced our rent during this difficult period.
- The pottery kiln on site has again been used this year and what is produced from the wide range of moulds in stock is sold through Facebook and a local shop as the craft fairs could not be held. One of our clients is particularly skilled at fine detail painting and enjoys the challenge of tackling pieces which need the steadiest of hands. Glazed tiles remain popular as coasters, but other seasonal items such as illuminated moons have been very popular. The quality of the goods made is deservedly gaining a good reputation locally.
- The clients help with the planning, preparation and sharing of a healthy lunch. The focus is on teaching how to make a well-balanced meal at a low cost. The safe preparation of food is also taught with some clients able to take a Food Hygiene Course; a key life skill and one promoting increased independence.

Leaps and Bounds Community Project

Trustees' and Directors' Report

• The charity benefits from fresh produce, particularly fruit and vegetables donated to the project under a partnership with the nearest local supermarkets, who would otherwise have to pay for it to go in to landfill once the sell by date has been reached. The clients are taught to prep all kinds of fresh vegetables and home-made soups, curries and casseroles are often served for lunch.

Financial review

We ended the year with income exceeding expenditure creating a surplus of £4,050. Our reserves brought forward from 2019 amounted to £15,668 giving cumulative reserves at 31 December 2020 of £19,718.

We ended the year with £5,773 in the Current Account and £10,235 in the Reserve Account.

Policy on reserves

The Board's aim to have reserve funds in place to meet unexpected expenditure or downturn in client attendance. Income projections suggests that there is evidence likelihood that this can now be maintained long term.

Principal funding sources

The income for the ongoing work of the project comes largely from the County Council through Social Services funding. Sessions are approved by Care Managers Care allowances or, in some cases, the clients are free to buy in day care attendance through their Personal Independence Payment. Session costs are fixed by Social Services and have only seen a very small increase since the Project's formation.

This year we have accessed the government furlough payments fund and special funds to assist charities and businesses during the ongoing pandemic. In addition, a grant from the local District Council funded the purchase of new laptop computers.

The charity has continued to consolidate its financial position this reporting year despite the many problems encountered.

Investment policy and objectives

The Board is committed to transferring any surplus capital whenever possible into our Reserve Account. Avoiding any other investments has proved wise given the current stock market declines.

Fundraising disclosures

Profits from the Fundraising Social and Craft Fair sales generated funds of £nil (YE2019: £648).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Plans for future periods

Aims and key objectives for future periods

Given the extraordinary year the focus has been on maintaining the service whenever possible. A review of the way staff is paid recently carried out will result in the adoption of hourly rates of pay rather than session rates from 1 March 2020. This will allow more flexibility for staff to cover additional hours when needed. The hourly rate has been set at the level of the National Living Wage and is reviewed annually.

Small company provisions

This report has been in accordance with the small companies' regime under the Companies Act 2006.

Reappointment of independent examiner

Batchelor Coop were appointed as the charitable company's independent examiners during the year and they have expressed their willingness to continue in that capacity.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Statement of Responsibilities

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Leaps and Bounds Community Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 9 March 2021 and signed on its behalf by:



L Mussett
Trustee


K J Green
Trustee

Leaps and Bounds Community Project

Independent Examiner's Report to the trustees of Leaps and Bounds Community Project

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Leaps and Bounds Community Project (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Leaps and Bounds Community Project are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2016 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2016 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 accounts 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 (FRS102)]

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



Mark Batchelor BSC FCA
Independent Examiner
Chartered Accountant

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

22 March 2021

Leaps and Bounds Community Project

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2020 £	Total Unrestricted 2019 £
Income and Endowments from:				
Donations and legacies	3	26,205	26,205	1,262
Charitable activities	4	52,247	52,247	69,221
Other trading activities	5	-	-	887
Investment income	6	5	5	55
Total Income		<u>78,457</u>	<u>78,457</u>	<u>71,425</u>
Expenditure on:				
Raising funds	7	-	-	(239)
Charitable activities	8	(67,264)	(67,264)	(60,876)
Management and administration	9	(3,103)	(3,103)	(2,959)
Governance costs	10	(4,040)	(4,040)	(2,552)
Total Expenditure		<u>(74,407)</u>	<u>(74,407)</u>	<u>(66,626)</u>
Net income		<u>4,050</u>	<u>4,050</u>	<u>4,799</u>
Net movement in funds		4,050	4,050	4,799
Reconciliation of funds				
Total funds brought forward		<u>15,668</u>	<u>15,668</u>	<u>10,869</u>
Total funds carried forward	20	<u>19,718</u>	<u>19,718</u>	<u>15,668</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 20.

Leaps and Bounds Community Project

(Registration number: 8822560)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	15	2,665	2,046
Current assets			
Debtors	16	3,295	2,744
Cash at bank and in hand		16,024	13,269
		19,319	16,013
Creditors: Amounts falling due within one year	17	(2,266)	(2,391)
Net current assets		17,053	13,622
Net assets		19,718	15,668
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		19,718	15,668
Total funds	20	19,718	15,668

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 9 March 2021 and signed on their behalf by:


J P Abbott
Trustee


K J Green
Trustee

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

64-66 Southwall Road

Deal

Kent

CT14 9AQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Revenue is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost and examination of the accounts, strategic management and Trustee's meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Donations and legacies;			
Donations from individuals	2,325	2,325	1,000
Gift aid reclaimed	275	275	262
Grants, including capital grants;			
Government grants	22,701	22,701	-
Donations from community groups	904	904	-
	<u>26,205</u>	<u>26,205</u>	<u>1,262</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Sales of goods	700	700	2,579
Clients fees	50,823	50,823	62,479
Clients sessions	724	724	4,163
	<u>52,247</u>	<u>52,247</u>	<u>69,221</u>

5 Income from other trading activities

	Total 2020 £	Total 2019 £
Fundraising	-	887
	<u>-</u>	<u>887</u>

6 Investment income

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	5	5	55
	<u>5</u>	<u>5</u>	<u>55</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

7 Expenditure on raising funds

a) Costs of trading activities

	Note	Total 2020 £	Total 2019 £
Fundraising trading costs;			
Fundraising		-	239
		-	239

8 Expenditure on charitable activities

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Purchases	1,047	1,047	2,102
Catering	120	120	390
Wages and salaries	20,304	20,304	19,982
Support workers	26,632	26,632	17,529
Stall hire	15	15	434
Bad debts written off	688	688	1
Pension costs	422	422	380
Rent	17,490	17,490	19,666
Depreciation, amortisation and other similar costs	546	546	392
	<u>67,264</u>	<u>67,264</u>	<u>60,876</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Management and administration

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Marketing and publicity	93	93	-
Repairs and maintenance	885	885	355
Entertaining	118	118	12
Staff training	414	414	402
Insurance	810	810	790
Telephone and fax	425	425	449
Printing, postage and stationery	158	158	193
Sundry expenses	1	1	197
Cleaning	169	169	529
Bank charges	30	30	32
	<u>3,103</u>	<u>3,103</u>	<u>2,959</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Accountancy and examination fees	3,290	3,290	2,162
Bookkeeper	750	750	390
	<u>4,040</u>	<u>4,040</u>	<u>2,552</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

12 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	46,936	37,511
Pension costs	<u>422</u>	<u>380</u>
	<u>47,358</u>	<u>37,891</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Support workers	5	4
Administration	<u>1</u>	<u>1</u>
	<u>6</u>	<u>5</u>

1 (2019 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2020 £	2019 £
Other fees to examiners		
Examination-related assurance services	1,314	1,260
All other services	<u>1,976</u>	<u>902</u>
	<u>3,290</u>	<u>2,162</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

14 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2020	3,595	3,595
Additions	1,165	1,165
At 31 December 2020	<u>4,760</u>	<u>4,760</u>
Depreciation		
At 1 January 2020	1,549	1,549
Charge for the year	546	546
At 31 December 2020	<u>2,095</u>	<u>2,095</u>
Net book value		
At 31 December 2020	<u>2,665</u>	<u>2,665</u>
At 31 December 2019	<u>2,046</u>	<u>2,046</u>

16 Debtors

	2020 £	2019 £
Trade debtors	2,873	2,597
Other debtors	422	147
	<u>3,295</u>	<u>2,744</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	387	351
Other creditors	57	80
Accruals	1,822	1,960
	<u>2,266</u>	<u>2,391</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Land and buildings		
Within one year	19,140	19,800
Between one and five years	59,400	79,200
	<u>78,540</u>	<u>99,000</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £422 (2019 - £380).

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2020

20 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	<u>(15,668)</u>	<u>(78,457)</u>	<u>74,407</u>	<u>(19,718)</u>

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted funds				
General	<u>(10,869)</u>	<u>(71,425)</u>	<u>66,626</u>	<u>(15,668)</u>

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	2,665	2,665
Current assets	19,319	19,319
Current liabilities	<u>(2,266)</u>	<u>(2,266)</u>
Total net assets	<u>19,718</u>	<u>19,718</u>
	Unrestricted funds General £	Total funds at 31 December 2019 £
Tangible fixed assets	2,046	2,046
Current assets	16,013	16,013
Current liabilities	<u>(2,391)</u>	<u>(2,391)</u>
Total net assets	<u>15,668</u>	<u>15,668</u>