

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

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.

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 |
| | 5,143 | 5,143 | 3,741 |

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 |
| | 3,698 | 3,698 | 3,708 |

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 |