

Charity Registration No. 1162962

Company Registration No. 04537287 (England and Wales)

HAMARA HEALTHY LIVING CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HAMARA HEALTHY LIVING CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee

Mohammed Farouk - Chair
Mohammed Iqbal (Councillor)
Zahid Hamid
Waseem Khan
Moneer Sharif
Dr Noor Ahmad Baloch
Yanuka Sawoo

Operations director Shanaz Gul

Charity number 1162962

Company number 04537287

Registered office

Hamara HLC
Tempest Road
Leeds
LS11 6RD

Auditor

Henton & Co LLP
Chartered Accountants
Northgate
118 North Street
Leeds
LS2 7PN

Bankers

Virgin Money
1 Penny Hill Centre
Church Street
Hunslet
Leeds
LS10 2 AP

Solicitors

Wrigleys Solicitors
19 Cookridge Street
Leeds
LS2 3AG
Leeds
LS2 3AG

HAMARA HEALTHY LIVING CENTRE

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HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charitable Company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The principal objective of the charitable company in the period under review was to carry out activities which will promote and provide health facilities and social welfare opportunities for the inhabitants of South Leeds.

The trustees have complied with their duty (set out in section 4 of the Charities Act) to have due regard to public benefit guidance published by the Charity Commission. The trustees have considered the public benefit delivered by the charity, which includes the following objectives and activities:

Summary of the objects of the charity set out in the governing document

- i) Advance the education of the said inhabitants
- ii) Provide facilities for recreation or other leisure time occupation of the said inhabitants in the interests of social welfare with the object of improving their conditions of life
- iii) Relieve sickness and preserve health through the provision of support, education and practical advice
- iv) Promote general charitable purposes of the inhabitants and in particular provide opportunities for them to participate fully in the life of their community in ways which address and alleviate economic disadvantage.

Summary of the main activities in relation to these objectives

Information and Advice

- Interpreting and translation
- Drop - in advice service
- Citizens Advice Bureau Surgeries
- Form Filling Clinics
- Advocacy

Health Promotion/ Education

- Physical activities programme
- Walking groups
- Nutrition and Healthy cooking classes
- Health awareness events and seminars
- GP referral programme
- Community Gym
- One to one health checks and healthy living support
- Wider determinants of health support

HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

Older Peoples Services

- Luncheon clubs
- Older peoples clubs
- Trips and outings
- Dementia services

Women's Activities

- Sewing skills classes
- English language classes
- Social & recreational clubs
- Carer's group

Youth Activities

- Youth clubs
- Sports activities
- Young people community cohesion project
- Residential and recreational activities
- One to one advice, support and career guidance
- Youth forums
- Supplementary school

Learning Disabilities Project

- Day opportunity support service
- Transport service
- Leisure and recreational activities
- Advocacy
- Family and carers support

Routes to Work

- Tailored interventions to remove barriers to employment
- One to one support
- Specialist support

Hamara also provided office services, (photocopying, IT access etc.) room/venue hire, and catering services to the local community and provided a community gym that included "women only" sessions.

Hamara Supplementary School

Due to the pandemic having a detrimental impact on the educational system, Hamara Supplementary School decided to step-in, and support the families of Leeds in a time when it was most needed. We have 38 families and around 53 children on our database and we sustained regular contact with each family by carrying out calls to them at least twice a week. We also distributed a mixture of warm and cold readymade meals to families that we knew would struggle with food supplies and ensured that this service was openly available to all that were on our database. We worked with our local primary schools, and they refer families that they felt would need any support during the lockdown period and we provided breakfast and lunch to the children and families that would normally receive free school meals.

In addition to the support, we were providing through our foodbank and readymade meals provision, we also delivered weekly online session to support parents and carers with education through the school closures. Every Saturday between 10am-11:30am we would deliver English and Math lessons to children aged between 5-11 years of age. These sessions were delivered by 6 qualified teachers who taught a particular year group (years 1-6). These sessions were initially only opened to the children and families of our supplementary school but as we saw the need increasing, we then opened this project to the wider community and city.

We also provided children with a 'stay at home' pack which was put together to keep children active and engaged on learning. These packs included a pen, pencil, ruler, writing books, activity sheets, arts and crafts equipment and we also provided sports equipment e.g., tennis racket and balls, football etc.

HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Key Achievements

- We continued to assist the families of Leeds during the pandemic with educational support throughout the national lockdowns and school closures.
- Over 4000 healthy and nutritious readymade meals were prepared and delivered to families who would normally receive free school meals.
- 824 'Stay at home packs' were prepared and delivered to children across Leeds.
- Partnerships with mainstream schools were formed which allowed us to support a wider audience.



HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Cultural Food Hub

We noticed the need for culturally appropriate food parcels at the start of the pandemic and carried out a research exercise with the 5 main ethnicities city wide. These were the African, Caribbean, South Asian, Middle Eastern and Eastern European communities, and soon established that the food parcels they were receiving were not in accordance with their needs. Further research was carried to identify the staple foods of each community and from the findings we devised culturally appropriate food parcels that were distributed within our community. We were then selected by Leeds City Council to be the Cultural Food Hub of South, North and West Leeds to support community organisations tackle food poverty during the national lockdowns.

Through this project we supported over 30 grass root organization per week by providing them with 30-60 culturally appropriate food parcels which they would then distribute within their communities to the most vulnerable. The demand increased weekly and the area and communities that we served increased with this.

In addition to the cultural food parcels, we also provided support to these organisations by:

- Forming a network of community organisations who meet monthly to discuss best practise, funding opportunity and partnership possibilities.
- Provided fresh food which included fruit, veg, refrigerated and frozen food and meat.
- Toiletries
- School uniform
- Support to tackle digital poverty.

Key achievements

Number of families supported/total number of parcels distributed – **30,254**

Number of beneficiaries – **151,225**

Number of organisations we have support through this project - **30**



HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Community Care Hub

We were selected by the council to be the Community Hub of South Leeds to support our community during the national lockdowns. Our foodbank ran continuously for 5 days a week throughout the entirety of the pandemic and our service users have been able to gain access to food, which they may not have been able to otherwise. Our approach to providing the food parcels, through the offering of 5 different culturally appropriate food parcels, has meant that we have been able to support a wider audience of service users by adjusting our food parcels to meet the varying cultural needs of each service user. Our foodbank supported on average around 240-260 families a week. We have been able to support service users by providing them with the essentials that they require to meet their basic day-to-day needs and requirements of living. Our foodbank provides a mixture of frozen, tinned, and fresh food, which encouraged our service users to be more independent with the way they chose to adapt to these foods and use them to ensure that their day-to-day needs were fulfilled.

Through our foodbank, we conducted outreach work to ensure that service users are supported as fully as possible. When we provide food parcels to service users, we are continuously assessing their needs and requirements on a regular basis to ensure that we are moving them towards a sense of independence, whilst also ensuring that they are receiving the most appropriate form of support as and when they need it, such as employment, housing and benefit applications support. Our staff and volunteers delivered food parcels to those who were shielding and isolating again ensuring that the most vulnerable were supported. This was with the support of Leeds City Council who would refer individuals who tested positive to COVID-19 and were asked to self-isolate.

In addition to the above, Hamara supported the residents of South Leeds by providing the following services through the community Care Hub project:

- Weekly Well-being calls
- Prescription pick-up service
- Pet walking service
- Healthy and nutritious readymade meals delivered to those who were shielding/ self-isolating
- Shopping service
- Baby bank service (providing nappies, baby food and clothes)
- Clothing bank service

Key achievements

- Total number of food parcels provided – **9236**.
- Number of families supported by our foodbank provision - **1784**
- Total number of beneficiaries – **8920**
- Total number of readymade meals distributed – **22,216**
- Prescription service, Shopping service, Baby Bank service, Clothing bank service - Total number of beneficiaries - **390**
- Total number of well-being calls carried out - **7257**



HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Violence Reduction Unit



In the height of the winter lockdown we were given the go-ahead that the Violence Reduction Unit project, aimed at diverting young people away from gangs and gang violence, would be classed as an essential service. The youth worker used local knowledge and engagement skills to recruit 36 young people onto the programme, over achieving our target of 25. The project was a huge success with some of the young people volunteering with us and joining our Positive Destinations project for support to find further education and employment and the majority joining the Youth Club in April 2021 when the VRU funding ended. Unfortunately due to increased safety measures around infection control we were not able to do all the activities we had planned. This led to an under spend which we were able to reallocate to a beautiful mosaic mural, co-designed with the young people and artists at 'Seagulls Paint', representing what they feel about their community. 10 Young people and volunteers took part in a level 1 Youth Work qualification to support them in becoming mentors for future youth groups.

Positive Destinations



During the lockdown period, engaging with those young people who are ordinarily hard to engage with, our Youth Development Worker was still able to engage with the targeted amount of 5 young people per quarter on the Positive Destinations Project. Through zoom sessions, the youth worker was able to support with CV and application for writing, interview tips and techniques and any other Information, Advice and Guidance. Some young people on the project were able to come and volunteer in the foodbank and gain some experience whilst colleges were closed. During periods where restrictions were eased the Youth Development Worker was able to take some small groups of young people on visits to local colleges and Post 16 learning centres.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Neighbourhood Networks



The Neighbourhood Networks team worked tirelessly to support over 90 beneficiaries with hot meal delivery and telephone support whilst the members were all shielding. In total, 14 tablet devices were secured for one of the groups and training on how to use zoom delivered. The project development worker then went on to secure additional funding to provide online exercise classes ensuring the group stayed active and healthy whilst at home. We worked with 'TCV Hollybush' to provide bird boxes, window boxes and seed kits to provide activities during the winter lockdown. We created some knitting and sewing packs which were delivered along with our hot meals to our Women's group to provide a fun activity for during their weekly WhatsApp video call. In January 21, we were awarded £17, 562 to support with additional staffing costs and reduce transmission rates, which supported the continued delivery of hot meals to the most vulnerable clients. The additional staff hours meant we were able to increase our telephone support and referrals offer.

HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Patient Ambassadors'



The need for and importance of the Patient Ambassadors service was highlighted last year when Burmantofts, Harehills and Richmond Hill Primary Care Network increased the number of Patient Ambassadors from 2 to 9, including a Care home Patient Ambassador. In the BHR PCN, even whilst practices were closed and GP's focus was mainly on the C-19 pandemic and vaccination programme, the PA's still received 249 referrals. The Patient Ambassadors in the Beeston and Middleton PCN were heavily involved in the vaccination programme starting in November 2020 which led to increased patient contact and therefore, number of referrals to the Hamara foodbank and other projects. In the BHR PCN, PA's attended the vaccination walk in clinic at the Bilal Centre.

Christmas Toy donation



At Christmas 2020, with many of our foodbank users experiencing poverty we were able to provide Christmas presents to over 80 children in the local area. 'PoundToy' offered a very generous discount and the toys were delivered by firefighters from Dewsbury fire station who had been volunteering throughout the lockdown period with us. The children were very excited to have their gifts delivered by the firefighters, especially those that turned up in a fire engine!

HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

Learning Disabilities and Autism

Halo Project – The service closed in March 2020 and all delivery went online and phone. We created 24 activity packs, which members received once a month, consisting of arts and craft materials, books and puzzles.

We made regular wellbeing calls and offered our support to members and families.

Members have regular key worker meetings and the outcomes are recorded in care plans. One member's outcome was to exercise more to become healthier and lose weight which he achieved with the help and support from the Halo team and his family.

Online sessions were created, we advertised them city wide in total we worked with approximately 40 adults with Learning Disabilities and Autism. Sessions online were Cooking, Draw What You Hear, Coffee mornings, Let's Eat Together, and Chair based exercise, we delivered sessions on current issues, such as the Covid pandemic, and we celebrated Eid, Diwali and Christmas. These activities strengthened our relationship further with key stakeholders, members, and families.

Leeds City College and 5 members went on to volunteer in the foodbank and develop work and life skills.

Management Report

In unprecedented times, we consistently made sound judgement and predictions throughout the pandemic, keeping our team and beneficiaries safe and worked hard to protect the well-being of the most vulnerable. Each of Hamara services adapted swiftly and stayed open throughout the year, this was the period we were needed now more than ever before. Not just locally but across the city as the Cultural Hub, providing culturally appropriate food parcels to organisations in addition to individuals.

We continue to have foresight and utilise the relationships and partnerships that we built on the ground and work collaboratively, sharing resources and support to smaller more grass root communities of interest.

Despite the relentless turmoil and un-anticipated restrictions of Covid- 19, Hamara has thrived in the storm and the resilience of the team has kept the ship sailing in these murky waters. We consistently worked alongside and supported Local Authority, Public Health and NHS, and have been a key strategic partner in projects such as vaccination programmes, Community Care Hubs and Community Champions. Hamara will continue to support moving forward as Health promotion and Well-being is a priority and paramount, especially in the current climate.

We have seen a huge rise in food and fuel poverty as a direct impact of the pandemic as well as exacerbated circumstances. We will be working harder to firstly, ensure we continue to support with food as a necessity and secondly, build more provision, which will give one to one support and the opportunity for individuals to get the time and space they need to explore options with the right information and guidance. The aim is to build resilience and aspirations by providing high support with high challenge to get individuals where they want to be.

Hamara's income continues to increase and has reached its highest yet with the addition of Covid- 19 related projects and the growth of Patient Ambassador's programme. The team has again expanded as well as the number of projects delivered this year.

The current climate has had a significant impact on the sector, with all Government and Trusts funding streams redirected to support the pandemic, changes and cuts in the following year are likely in addition to the way contracts maybe be distributed. We are committed to and will continue to respond to local need, sustaining our core services will be key in enabling this.

The values and key principles adopted the previous year have been lived and embedded with amazing results and responses from our beneficiaries. This holistic and person centred way of working has achieved results almost instantly and truly feels like it should be the only way of working with people.

The sector has continued to work together to tackle and address the needs of the community which reside amongst us and further. We would like to thank, congratulate and commend such bravery and comradery from our partners, volunteers and all of our stakeholders for providing their services and giving their valuable time in such a difficult period. Finally a huge thank you to our funders for giving us the opportunity and funds to execute such work.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

At the end of the year ended 31 March 2021, the Charitable Company's excess of income over expenditure amounted to £293,867 (2020: £76,920). This increases the reserves carried forward to £1,336,550 (2020: £1,042,683).

The trustees of Hamara will review the organisation's needs for financial reserves in line with the guidance issued by the Charity Commission and will set aside or designate funds to meet commitments on co-financed projects and to safeguard the organisation's service commitment in the event of delays in receipt of grants or accrued legacies.

The Charitable Company has continued to maintain a reserves balance in accordance with its stated aim of having wind-up costs plus contingency amounts set aside to cover future significant repairs and maintenance which may be required to maintain the Hamara centre. This policy will be reviewed every two years from the date of the implementation and the Board aims to review the reserves budget on a quarterly basis. Where changes in employment legislation occur that directly affect this policy and procedures, these will be reflected with immediate effect.

The organisation received its income from a diverse range of sources, an approach which has been deliberately implemented to avoid over reliance on one particular funder. Although funding has been more difficult to secure as a result of a more competitive environment, we are pleased that projects were largely run at the same level as previous years. The principal funding sources in the past year were; Big Lottery Fund, Sport England, Comic Relief, European Social Investment Fund, Leeds City Council, Leeds Community Foundation, Reed, Department of Work and Pensions, European Social Fund, European Commission and various trusts and foundation. Income has also been generated from hiring out rooms, community café and gym membership to help cover some of the buildings' running costs.

The Trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the financial statements are noted on the legal and administrative information page.

Risk Management

A number of policies, procedures and systems have been implemented to help mitigate the risks the organisation may face. Current risk considered to be of high priority relate to the likelihood of large scale cuts in public sector funding which will have an impact on the sector as a whole. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects.

Procedures are in place to ensure compliance with the health and safety of staff, visitors and users of the centre and together with other mandatory policies, these procedures are reviewed periodically to ensure that they continue to meet the needs of the charity.

Plans for future periods

Collaboration and building back together is our focus for the following year. We will build on our partnerships and work together to set up more projects in more areas, in order to reach more communities and overcome barriers. Set up what the communities want to see in their areas and also ensure that the right training and volunteering opportunities are available to create work routes and independence.

We will be looking into a CRM system to collate more data. This will allow to review and give insight into the current climate and give direction into what services we should be offering and the needs of the community.

The Cockburn rebuild capital project will have its marketing and publicity finalised and disseminated across the city. Support will be acquired from partners and the community will be encouraged to get involved in small fundraisers should the climate and restrictions permit. We will continue to work on Planning Permission and retain the Cockburn Committee meetings as a route to maintain stakeholder voice in the project as well keep the community in the loop of project progression.

The effects of the pandemic has hit people living in poverty the most, from mental health to poor physical health, to the wider determinants of health. Getting people out and socialising safely will be a huge priority; in the following year we will work towards securing funding to put on as many face-to-face services as we can, safely and following government guidelines.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The Charitable Company was incorporated as a Charitable Company limited by guarantee on 17 September 2002 and its Memorandum and Articles of Association were adopted on 17 September 2002. The Charitable Company is a company limited by guarantee and registered charity. It has no share capital and the liability of each member, in the event of winding-up, is limited to £1.

The organisation operates under a memorandum of association which established the objects and powers of the company and is governed under its articles of association.

The Trustees, who are also the directors for the purposes of company law, and who served during the year and up to the date of signature of the financial statements are noted on the legal and administrative information page.

Up to 12 people are able to sit on the Hamara board and at the time of this report the board had seven trustees, including its chair. Trustees of Hamara HLC are also directors of the organisation for the purpose of the Companies Act 2006.

New trustees are elected by the existing trustees and serve for a three year term before retiring from office. Retiring trustees can serve consecutive terms subject to being elected.

The trustees have the power to co-opt two further members to fill specialist roles or to seek a more balanced board of trustees.

The board, which meets six times a year, has responsibility for the strategic direction and policy of the charity. The trustees are from a variety of backgrounds in order to reflect both the locality the organisation serves and its key target groups. An Operations Director has been appointed to manage the day to day operations of the organisation and has delegated responsibility for areas related to finance, employability and delivery of services.

The operations Director is supported by a Senior Management Team consisting of an Operations Manager and a Finance and Fundraising Manager.

New trustees are provided with an induction to brief them on the aims, objectives and current activities of the organisation together with a trustee's pack outlining obligations, meeting dates and other relevant information.

In response to a trustee's skills analysis undertaken during the course of the year a short programme of training will again be delivered to all trustees within the next financial year.

HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustee, who are also the directors of Hamara Healthy Living Centre for the purpose 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).

Company Law requires the Trustee to prepare financial statements for each financial year which 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 the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustee are required to:

- select suitable accounting policies and then 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 operation.

The Trustee are responsible for keeping adequate accounting records that 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.

Auditor

In accordance with the company's articles, a resolution proposing that be reappointed as auditor of the company will be put at a General Meeting.

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



Waseem Khan
Trustee

22 December 2021

HAMARA HEALTHY LIVING CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEE OF HAMARA HEALTHY LIVING CENTRE

Opinion

We have audited the financial statements of Hamara Healthy Living Centre (the 'Charitable Company') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustee with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustee are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

HAMARA HEALTHY LIVING CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEE OF HAMARA HEALTHY LIVING CENTRE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustee

As explained more fully in the statement of Trustees' responsibilities, the Trustee, who are also the directors of the Charitable Company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustee determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustee are responsible for assessing the Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

HAMARA HEALTHY LIVING CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEE OF HAMARA HEALTHY LIVING CENTRE

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Ian Peter Hart BA BFP FAC (Statutory Auditor)

for and on behalf of

Henton & Co LLP

Chartered Accountants

Statutory Auditor

118 North Street

Leeds

LS2 7PN

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is eligible for appointment as auditor of the Charitable Company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

| | Notes | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Endowment funds 2021 £ | Total 2021 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 3 | - | 991,174 | - | 991,174 | 584,752 |
| Charitable activities | 4 | 299,334 | - | - | 299,334 | 292,199 |
| Total income | | 299,334 | 991,174 | - | 1,290,508 | 876,951 |
| Expenditure on: | | | | | | |
| Raising funds | 5 | (89) | 8,275 | 21,661 | 29,847 | 44,328 |
| Charitable activities | 6 | 61,940 | 901,330 | - | 963,270 | 755,703 |
| Other | 10 | 3,524 | - | - | 3,524 | - |
| Total resources expended | | 65,375 | 909,605 | 21,661 | 996,641 | 800,031 |
| Net incoming/(outgoing) resources before transfers | | 233,959 | 81,569 | (21,661) | 293,867 | 76,920 |
| Net incoming/(outgoing) resources before transfers | | 233,959 | 81,569 | (21,661) | 293,867 | 76,920 |
| Gross transfers between funds | | (18,657) | 18,657 | - | - | - |
| Net movement in funds | | 215,302 | 100,226 | (21,661) | 293,867 | 76,920 |
| Fund balances at 1 April 2020 | | 239,684 | 49,195 | 753,804 | 1,042,683 | 965,763 |
| Fund balances at 31 March 2021 | | 454,986 | 149,421 | 732,143 | 1,336,550 | 1,042,683 |

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

All income and expenditure derive from continuing activities.

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

| | | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Endowment funds 2020 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|---------------------------------|--------------------|
| | Notes | | | | |
| <u>Income from:</u> | | | | | |
| Donations and legacies | 3 | 24,143 | 560,609 | - | 584,752 |
| Charitable activities | 4 | 292,199 | - | - | 292,199 |
| Total income | | 316,342 | 560,609 | - | 876,951 |
| <u>Expenditure on:</u> | | | | | |
| Raising funds | 5 | 10,196 | 12,471 | 21,661 | 44,328 |
| Charitable activities | 6 | 222,794 | 532,909 | - | 755,703 |
| Total resources expended | | 232,990 | 545,380 | 21,661 | 800,031 |
| Net incoming/(outgoing) resources before transfers | | 83,352 | 15,229 | (21,661) | 76,920 |
| Gross transfers between funds | | (5,095) | 5,095 | - | - |
| Net movement in funds | | 78,257 | 20,324 | (21,661) | 76,920 |
| Fund balances at 1 April 2019 | | 161,427 | 28,871 | 775,465 | 965,763 |
| Fund balances at 31 March 2020 | | 239,684 | 49,195 | 753,804 | 1,042,683 |

HAMARA HEALTHY LIVING CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|-------|-----------------|------------------|-----------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 866,889 | | 829,555 |
| Current assets | | | | | |
| Debtors | 12 | 60,750 | | 83,355 | |
| Cash at bank and in hand | | 426,787 | | 162,383 | |
| | | <u>487,537</u> | | <u>245,738</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(17,876)</u> | | <u>(32,610)</u> | |
| Net current assets | | | 469,661 | | 213,128 |
| Total assets less current liabilities | | | <u>1,336,550</u> | | <u>1,042,683</u> |
| Capital funds | | | | | |
| General endowment funds | | | 732,143 | | 753,804 |
| Restricted funds | 14 | | 149,421 | | 49,195 |
| Unrestricted funds | | | 454,986 | | 239,684 |
| | | | <u>1,336,550</u> | | <u>1,042,683</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustee on 22 December 2021



Waseem Khan
Trustee

Company Registration No. 04537287

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|--|-------|-----------|----------|-----------|---------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 19 | | 341,064 | | 85,001 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (76,660) | | - | |
| Net cash used in investing activities | | | (76,660) | | - |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | 264,404 | | 85,001 |
| Cash and cash equivalents at beginning of year | | | 162,383 | | 77,382 |
| Cash and cash equivalents at end of year | | | 426,787 | | 162,383 |

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Hamara Healthy Living Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Hamara HLC, Tempest Road, Leeds, LS11 6RD.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charitable Company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

| | |
|-----------------------------|---|
| Freehold land and buildings | 2% straight line |
| Leasehold improvements | Currently under construction therefore no depreciation has been charged |
| Fixtures and fittings | 20% reducing balance |
| Motor vehicles | 20% reducing balance |
| Office Equipment | 20% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The Charitable Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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

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

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

In the application of the Charitable Company's accounting policies, the Trustee are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

HAMARA HEALTHY LIVING CENTRE

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

3 Donations and legacies

| | Restricted funds | Unrestricted funds | Restricted funds | Total |
|--|---------------------|-----------------------|---------------------|-----------|
| | 2021 £ | 2020 £ | 2020 £ | 2020 £ |
| Grants and donations | 991,174 | 24,143 | 560,609 | 584,752 |
| Grants receivable for core activities | | | | |
| Learning Disabilities (Adult SS) | 150,988 | - | 151,238 | 151,238 |
| Health (Better Together) | 61,000 | - | 61,460 | 61,460 |
| Old Peoples (Social Services) | 91,910 | - | 76,199 | 76,199 |
| Patient Ambassadors | 131,036 | - | 44,128 | 44,128 |
| Talk English | - | - | 25,709 | 25,709 |
| Reed Work Routes | - | - | 29,077 | 29,077 |
| Power to change | - | - | 50,000 | 50,000 |
| Prevent | - | - | 24,590 | 24,590 |
| Youth Pathways | 21,000 | - | 21,200 | 21,200 |
| ESF Connected | 23,333 | - | - | - |
| Volunteer Hub | 59,850 | - | - | - |
| Supplementary School | 44,604 | - | - | - |
| COVID 19 Digital Access | 24,770 | - | - | - |
| COVID 19 Cultural Hub | 176,408 | - | - | - |
| COVID 19 Middleton and Belle Isle | 67,600 | - | - | - |
| DCMS | 54,061 | - | - | - |
| Other | 84,615 | 24,143 | 77,008 | 101,151 |
| | 991,174 | 24,143 | 560,609 | 584,752 |

4 Charitable activities

| | Charitable Income 2021 £ | Charitable Income 2020 £ |
|------------------------|-----------------------------------|-----------------------------------|
| Halo | 166,266 | 202,928 |
| Lloyds Bank Foundation | 20,000 | - |
| Power to Change | 30,000 | - |
| Job Retention Scheme | 20,318 | - |
| Cockburn Sports Hall | 25,000 | 29,614 |
| Gym | - | 2,591 |
| General Funds | 37,750 | 57,066 |
| | 299,334 | 292,199 |

HAMARA HEALTHY LIVING CENTRE

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

5 Raising funds

| | Unrestricted funds | Restricted funds | Endowment funds general | Total | Unre |
|----------------------------------|-----------------------|---------------------|-------------------------------|---------------|------|
| | 2021 £ | 2021 £ | 2021 £ | 2021 £ | |
| <u>Fundraising and publicity</u> | | | | | |
| Advertising | (89) | 8,275 | - | 8,186 | |
| Depreciation and impairment | - | - | 21,661 | 21,661 | |
| | <u>(89)</u> | <u>8,275</u> | <u>21,661</u> | <u>29,847</u> | |

HAMARA HEALTHY LIVING CENTRE

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

6 Charitable activities

| | Charitable Expenditure 2021 £ | Charitable Expenditure 2020 £ |
|---|--|--|
| Staff costs | 514,941 | 433,121 |
| Depreciation and impairment | 14,141 | 8,831 |
| Board expenses, travel and meetings costs | 3,505 | 9,538 |
| Staff training and expenses | 766 | 5,842 |
| Project activities | 251,525 | 47,824 |
| Telephone and internet | 10,523 | 8,463 |
| Cleaning | 10,716 | 16,987 |
| Subscriptions and dues | 4,076 | 3,084 |
| Premises Costs | 44,517 | 72,492 |
| Minibus and travel | 1,641 | 19,375 |
| Professional Fees | 53,049 | 63,999 |
| Health and safety | 1,574 | 2,473 |
| Heat and light | 29,548 | 29,557 |
| Insurance | 9,383 | 6,651 |
| Postage and stationary | 3,137 | 5,821 |
| Sundry expenses | - | 12,403 |
| Rent & Rates | 10,228 | 9,242 |
| | <u>963,270</u> | <u>755,703</u> |
| | <u>963,270</u> | <u>755,703</u> |
| Analysis by fund | | |
| Unrestricted funds | 61,940 | 222,794 |
| Restricted funds | 901,330 | 532,909 |
| | <u>963,270</u> | <u>755,703</u> |

7 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

| Fees payable to the Charitable Company's auditor and associates: | 2021 £ | 2020 £ |
|--|--------------|--------------|
| Audit of the Charitable Company's annual accounts | <u>7,800</u> | <u>7,800</u> |

8 Trustee

During the year, the Trustees were paid expenses amounting to £2,101 (2020: £11,342).

HAMARA HEALTHY LIVING CENTRE

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

9 Employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|--|----------------|----------------|
| | 28 | 25 |

Employment costs

| | 2021 £ | 2020 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 475,120 | 403,599 |
| Social security costs | 32,309 | 22,765 |
| Other pension costs | 7,512 | 6,757 |
| | 514,941 | 433,121 |

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

10 Other

| | Unrestricted funds | Total £ |
|---|-----------------------|------------|
| | 2021 | 2020 |
| Net loss on disposal of tangible fixed assets | 3,524 | - |

HAMARA HEALTHY LIVING CENTRE

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

11 Tangible fixed assets

| | Freehold land and buildings £ | Leasehold improvements £ | Fi |
|------------------------------------|-------------------------------------|--------------------------------|----|
| Cost | | | |
| At 1 April 2020 | 1,083,030 | - | - |
| Additions | - | 37,740 | - |
| Disposals | - | - | - |
| At 31 March 2021 | 1,083,030 | 37,740 | - |
| Depreciation and impairment | | | |
| At 1 April 2020 | 288,795 | - | - |
| Depreciation charged in the year | 21,661 | - | - |
| Eliminated in respect of disposals | - | - | - |
| At 31 March 2021 | 310,456 | - | - |
| Carrying amount | | | |
| At 31 March 2021 | 772,574 | 37,740 | = |
| At 31 March 2020 | 794,235 | - | = |

HAMARA HEALTHY LIVING CENTRE

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

12 Debtors

| | 2021 £ | 2020 £ |
|--------------------------------------|---------------|---------------|
| Amounts falling due within one year: | | |
| Trade debtors | 59,960 | 82,205 |
| Other debtors | 790 | 1,150 |
| | <u>60,750</u> | <u>83,355</u> |

13 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------------------------|---------------|---------------|
| Other taxation and social security | - | 11,560 |
| Trade creditors | 10,076 | 15,550 |
| Accruals and deferred income | 7,800 | 5,500 |
| | <u>17,876</u> | <u>32,610</u> |

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations

| | Movement in funds | | | | |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|
| | Balance at 1 April 2019 | Incoming resources | Resources expended | Transfers | Balance at 1 April 2020 |
| | £ | £ | £ | £ | £ |
| Comic Relief | 18,136 | 5,090 | (23,226) | - | - |
| Power of Community | 12,829 | 19,174 | (31,550) | (453) | - |
| Reed Work Routes | (2,094) | 29,077 | (29,077) | 2,094 | - |
| Youth Pathways | - | 21,200 | (21,200) | - | - |
| Learning Disabilities (Adult SS) | - | 151,238 | (151,238) | - | - |
| Power to Change | - | 50,000 | (9,363) | - | 40,637 |
| Supplementary School | - | 12,166 | (23,778) | 11,612 | - |
| Luncheon Club | - | 3,899 | - | (3,899) | - |
| Health (Better Together) | - | 61,460 | (61,460) | - | - |
| Language Hub | - | 4,107 | (2,525) | - | 1,582 |
| Connect 4 Health | - | 20,789 | (20,789) | - | - |
| Old Peoples (Social Services) | - | 76,199 | (76,199) | - | - |
| Patient Ambassadors | - | 44,128 | (44,128) | - | - |
| PEG | - | 3,162 | - | (3,162) | - |
| Talk English | - | 25,709 | (25,709) | - | - |
| Reducing Youth Violence | - | 8,621 | (1,645) | - | 6,976 |
| Prevent | - | 24,590 | (23,493) | (1,097) | - |
| ESF Connected | - | - | - | - | - |
| Volunteer Hub | - | - | - | - | - |
| COVID 19 Digital Access | - | - | - | - | - |
| COVID 19 Cafe Equipment | - | - | - | - | - |
| COVID 19 Cultural Hub | - | - | - | - | - |
| COVID 19 Middleton and Belle Isle | - | - | - | - | - |
| DCMS | - | - | - | - | - |

HAMARA HEALTHY LIVING CENTRE

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

14 Restricted funds

| | | | | | |
|-----------------------------|---------------|----------------|------------------|--------------|---------------|
| Ground works - volunteering | - | - | - | - | - |
| Food Bank | - | - | - | - | - |
| ESF Hunslet & Riverside | - | - | - | - | - |
| MICE | - | - | - | - | - |
| PTC Community BDS | - | - | - | - | - |
| Winter Warmth | - | - | - | - | - |
| VRU | - | - | - | - | - |
| VRU - Saturday School | - | - | - | - | - |
| Volition - Autism ALD | - | - | - | - | - |
| WBI | - | - | - | - | - |
| | <u>28,871</u> | <u>560,609</u> | <u>(545,380)</u> | <u>5,095</u> | <u>49,195</u> |

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Endowment funds

The mentioned funds below were used for the development, reconstruction and refurbishment of Hamara Healthy Living Centre tangible fixed assets.

| | Balance at 1 April 2019 | Incoming resources | Movement in funds | | | Balance at 1 April 2020 | Incoming resources | M R |
|-------------------------------|----------------------------|-----------------------|-----------------------|-----------|-------------------------------------|----------------------------|-----------------------|--------|
| | £ | £ | Resources expended | Transfers | Revaluations gains and losses | £ | £ | |
| Permanent endowments | | | | | | | | |
| Henry Smith Trust | 109,084 | - | (3,047) | - | - | 106,037 | - | |
| SRB 4 | 137,822 | - | (3,850) | - | - | 133,972 | - | |
| New Opportunities Fund | 172,624 | - | (4,822) | - | - | 167,802 | - | |
| Neighbourhood Renewal Fund | 145,282 | - | (4,058) | - | - | 141,224 | - | |
| LCC Capital Grant | 145,282 | - | (4,058) | - | - | 141,224 | - | |
| Tudor Trust | 36,458 | - | (1,018) | - | - | 35,440 | - | |
| Percy Bilton Trust | 3,280 | - | (92) | - | - | 3,188 | - | |
| Rank Trust | 2,186 | - | (61) | - | - | 2,125 | - | |
| Sykes Trust | 1,822 | - | (51) | - | - | 1,771 | - | |
| Trinity Methodist Church | 783 | - | (22) | - | - | 761 | - | |
| Leeds City Council | 20,842 | - | (582) | - | - | 20,260 | - | |
| | <u>775,465</u> | <u>-</u> | <u>(21,661)</u> | <u>-</u> | <u>-</u> | <u>753,804</u> | <u>-</u> | |

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Analysis of net assets between funds

| | Unrestricted Funds | Permanent Endowments | Endowment funds | Total | Unre |
|--|-----------------------|-------------------------|--------------------|------------------|----------|
| | 2021 £ | 2021 £ | 2021 £ | 2021 £ | |
| Fund balances at 31 March 2021 are represented by: | | | | | |
| Tangible assets | 134,746 | - | 732,143 | 866,889 | |
| Current assets/(liabilities) | 357,981 | 111,680 | - | 469,661 | 1 |
| | <u>492,727</u> | <u>111,680</u> | <u>732,143</u> | <u>1,336,550</u> | <u>2</u> |

HAMARA HEALTHY LIVING CENTRE

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

17 Related party transactions

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

18 Subsidiaries

The Charitable Company has the following subsidiary company, which is limited by guarantee, not share capital.

Due to immateriality, the financial results of this subsidiary are not consolidated with the results of Hamara Healthy Living Centre.

Details of the Charitable Company's subsidiaries at 31 March 2021 are as follows:

| Name of undertaking | Registered office | Nature of business |
|--|-------------------|---|
| Hooper Kelah Minority Ethnic Women's Training Project Community Interest Company | England & Wales | Help disadvantaged women from minority ethnic backgrounds |

| 19 Cash generated from operations | 2021 £ | 2020 £ |
|--|----------------|---------------|
| Surplus for the year | 293,867 | 76,920 |
| Adjustments for: | | |
| Loss on disposal of tangible fixed assets | 3,524 | - |
| Depreciation and impairment of tangible fixed assets | 35,802 | 30,492 |
| Movements in working capital: | | |
| Decrease/(increase) in debtors | 22,605 | (30,195) |
| (Decrease)/increase in creditors | (14,734) | 7,784 |
| Cash generated from operations | 341,064 | 85,001 |

20 Analysis of changes in net funds

The Charitable Company had no debt during the year.