

Charity registration number 1162962

Company registration number 04537287 (England and Wales)

**HAMARA HEALTHY LIVING CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

HAMARA HEALTHY LIVING CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustee	Mohammed Iqbal (Councillor)	(Chair)
	Zahid Hamid	
	Waseem Khan	
	Moneer Sharif	
	Dr Noor Ahmad Baloch	
	Yankuba Sawo	
	Mohammed Adrish	
	Zohra Bibi-Khaliq	
	Andrew Whitaker	(Resigned 24/03/2023)
	Nabila Akram	(Appointed 24/03/2023)
	Ali Rafaqat	(Appointed 24/03/2023)
Operations director	Shanaz Gul	(Resigned 05/07/2023)
	Raheem Mohammad	(Appointed 03/07/2023)
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	

HAMARA HEALTHY LIVING CENTRE

CONTENTS

	Page
Trustees' report	1 - 10
Independent auditor's report	11 - 12
Statement of financial activities	13 - 14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 30

HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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

- Advance the education of the said inhabitants;
- Provide facilities for recreation of other leisure time occupation of the said inhabitants in the interests of social welfare with the object of improving their conditions of life;
- Relieve sickness and preserve health through the provision of support, education and practical advice;
- 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 2023

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.

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

The Hamara Supplementary School is a successful youth team project, designed to address the educational disadvantage of BME children underachieving in British state schools by identifying barriers that prevent young people from engaging in and enjoying learning. The project's primary aim is to raise educational attainment and aspirations to achieve, increasing prospects for children to succeed in education and employment.

The Supplementary School supports children from diverse backgrounds in its progressive, caring and high quality-learning environment every Saturday from 10am to 2pm. 6 trained and qualified teachers provided academic support to pupils with programs of study structured using the National Curriculum. We also plan various curriculum trips and activity days and provide mentoring and support to give young people positive experiences and raise their aspirations to succeed. Small class sizes and interactive teaching methods are used to engage and motivate pupils, offering a quality service and excellent provision of support.

Key Achievements

- Working in partnership with Mainstream Schools across Leeds, Leeds City Council, The National Resource Centre for Supplementary Education, The Leeds Supplementary Schools Network, Leeds Beckett University, Into University, Child Friendly Leeds & BME Forum;
- 54 pupils were supported through the supplementary School project;
- The Supplementary School project is recognised by the National Resource Centre for Supplementary Education with Quality Framework Awards including Bronze, Silver and Gold, as well as the Child Friendly Leeds Supporting Schools Award;
- The Supplementary School also delivered a play scheme during the Easter, Summer and Winter holidays ensuring that children were engaged in physical and recreational activities, whilst being able to eat a nutritional warm meal.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Hamara 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. Since then the Cultural Food Hub has grown and we have seen the need for this provision increase.

Through this project we supported 37 grass root organisations 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.

Along with food we also provide a holistic service to the organisations, sign posting and referring them to other relevant organisations where needed.

Key achievements

- Number of families supported/total number of parcels distributed – **14,295**;
- Number of beneficiaries – **61,475**;
- Number of organisations we have supported through this project - **37**.

Hamara Food Bank

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.

Key achievements

- Total number of food parcels provided – **5,949**;
- Number of families supported by our foodbank provision – **1,498**;
- Total number of beneficiaries – **29,745**;
- Total number of readymade meals distributed – **1,899**;
- Total number of referrals made to other projects within Hamara/ external agencies – **3,376**.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Hamara Youth Strand

Hamara runs youth sessions, three times a week that involves Arts and crafts, Sports, Training, and NEET 1:1 support, cooking sessions & member-led activities. The youth worker used local knowledge and engagement skills to recruit 54 young people onto the programme. The sessions are a huge success with some of the young people volunteering with us.

Our programs focus on:

- Reducing number of young people hanging about on the streets;
- Socialising with their peers in a safe environment;
- Encouraging creativity through activities;
- Leadership;
- Upskilling.

There was also a strong focus on intergenerational and interfaith working, 1:1 interventions and providing additional support post-pandemic to youths and their families including signposting & referrals and advocacy & advice.

The young people also took part in day trips and various external activities including kayaking, canoeing and paddle-boarding, cycling, football sessions with Leeds United Football Foundation, sports sessions with Yorkshire Cricket Foundation and they learnt how to prepare and cook foods with the end goal of starting a social enterprise.

Our young people have been discussing important issues and building their confidence in relation to youth voice and influence as well as learning how to become peer mentors and work towards becoming youth workers as a career, they have done this through youth club sessions and wider partnership with youth groups across Leeds.

Key achievements

- Providing Youth Sessions that caters to the needs and interests of young people;
- Encouraging young people to engage in activities that make use of existing skills or to learn new ones;
- Building on the relationships formed so far – and increase membership, particularly work with young people on identified issues and form activities/projects from their views.

Neighbourhood Networks

The Neighbourhood Networks team worked tirelessly undertaking welfare and befriending calls, home visits and supporting older people to return to groups. Due to the effect that the pandemic has had on physical health, group sessions for improved mobility, falls prevention and health & wellbeing have been regularly implemented in partnership with Yorkshire Cricket Foundation and Leeds United Football Foundation, chair based exercises, walking groups, gardening sessions and Neighbourhood networks partnership football matches.

Members were also supported with the financial impact of the pandemic through advocacy and advice support, 1:1 intervention, luncheon clubs to ensure a hot home cooked and culturally appropriate meal as well as referrals to food bank.

Project staff regularly undertook outreach within the community and this has seen an increase in numbers attending the older peoples groups from varying communities. Intergenerational, cross project and interfaith work has been worked on heavily this year to promote community cohesion and improve support networks for older people.

We have supported our members to engage with regular BAME wellbeing cafes which have been an opportunity for members to learn more about the health inequalities that the BAME communities are at higher risk of- This has also been a wonderful opportunity for our members to undertake cross-project, inter-generational, inter-faith and mixed gender activities with other service users and the wider community, which is often a struggle due to cultural norms of women/men only activities.

We have also engaged our men's and women's groups with Mindfulness courses through a partnership with the Leeds Mindfulness Co-op, which was well received and promoted a healthier lifestyle, as well as helping them to work through issues within their daily life that cause stresses, upset and anxieties- This has strengthened coping mechanisms within the groups when practiced alongside the practical befriending & bereavement support and advocacy provided by staff and peers.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

We are also a newly registered Dementia Friendly space, running a dementia café, to ensure our older peoples services are fully inclusive and the most vulnerable members of the community can receive support from trained staff. Our members have actively participated in sessions on Digital inclusion, learning how to access online services for GPs, prescriptions, housing and benefits which has made vital community services more accessible

This year our aim was to further reduce social isolation and mitigate the long term impact that the Covid-19 pandemic has had on the older communities- which we have achieved by getting people back into services and expanding not only our groups but the reach within minority communities as well as doing extensive research around vaccination uptake, health inequalities and health & wellbeing.

Key achievements

- Provided a service which caters to the needs of individuals and the wider group, based within a supportive and structured environment;
- Supported members with opportunities for health, wellbeing, socialisation, upskilling and advocacy;
- Support our members to access online services and promote digital inclusion.

Patient Ambassadors

The Burmantofts, Harehills and Richmond Hill Primary Care Network (BHR PCN) is a network of 12 General Practices and have worked in partnership with Hamara for 7 years now. The Patient Ambassador Service continues to deliver non-clinical interventions focusing on the social component of care and receives the majority of referrals from medics who work within the BHR PCN.

The 'bread and butter' of the service is to improve the health and wellbeing of the community by delivering personalised care through coordinated utilisation of statutory and third sector organisations. Over the seven years of working with marginalised groups, the Patient Ambassadors have identified some common themes regarding the needs of the community. These themes include inadequate housing, patients sometimes having to wait up to 12 months for support with mental health issues, people living in poverty leading to difficulties with paying for utilities, buying healthy and nutritious food, getting into debt, many of which are compounded by language barriers and lack of awareness of how to navigate through the healthcare system.

This vital Personalised Care role works restoratively, engaging patients using Shared Decision Making to make a full assessment of their non-medical needs. Through working closely with patients identifying and working towards defined goals the Patient Ambassadors are able to signpost appropriately and make onward referrals to specialist local services, building resiliency and capacity within the local community.

We understand that General Practice delivers to a local community who often find it difficult to engage with their own healthcare and certainly find it difficult to navigate the healthcare system. Patient Ambassadors aim to support patients through health education, supporting them to understand what provisions are available to them and ultimately their ability to 'choose well'.

Our Hamara team of Patient Ambassadors are highly skilled professionals with backgrounds varying from Early Childhood Development to Drug and Alcohol support to Special Educational Needs and the Probation service. Across our team of Patient Ambassadors, seven different languages are spoken and are thus able to provide a non-judgemental culturally sensitive provision. As well as providing 1:1 support, the Patient Ambassadors also facilitate group work, taking the support out of the four walls of the clinical room, working towards reducing social isolation through bringing patients together with common difficulties.

Key achievements

Launch of our Digital Café

Our Patient Ambassadors facilitate a weekly digital café where members of the public can drop in for a warm drink in a warm environment and can obtain support with learning the basics of using digital equipment be it a smart phone or tablet. Patients are encouraged to install the NHS app onto their device as this enables them to book appointments with their GP or order repeat prescriptions.

'HEROES' Group-work

The HEROES programme has been designed by the PCN Mental Health Lead and is delivered by three of our Patient Ambassadors. The HEROES Group-work Programme is an educational course offering a holistic approach to mental health recovery. Patients are guided to increase their self-awareness week by week and to take ownership for their own emotions and healing.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

MEN TALK group

Two Patient Ambassadors developed and continue to facilitate the 'Man Talk' group which runs weekly and is well attended. The sessions are an opportunity for men to share difficulties and coping mechanisms for any issues that they are experiencing, many of which are isolation.

Pain Management Group

The BHR PCN had a high number of patients experiencing pain/chronic pain and recognised the impact on the wellbeing of patients. Our Patient Ambassadors developed a programme, which is delivered on a weekly basis to patients identified as needing pain management.

The sessions include;

- Chair based exercises;
- Awareness of pain medication and its limits;
- Benefits of movement & circulation for recovery;
- Understanding how anxiety can create muscle tension;
- Importance of a healthy diet in recovery.

The Cockburn Centre

With the full support of the Hamara Board, Community, Stakeholders and Hamara's Management Team, our £3.05m capital project, The Cockburn Centre development continues to move forward towards construction in 2024.

Fundraising

Hamara has successfully secured another £760k in funding to date, made up of Social Investment Business £400k (blended – £220k loan and £180k grant), £300k from Department of Levelling Up, Community Ownership Fund and Local Authority CIL funding £60k. This takes our total fundraising campaign including Hamara's contribution to an outstanding £2.05m from 11 different grant funders and Trusts.

Furthermore, Hamara is applying to Football Foundation grant and a loan from The Local Authority to bridge the final gap for funding which the Local Authority Executive Leadership Team will have to approve.

Competitive Tender Exercise and Value Engineering

We have received our two final tenders and conducted a thorough VE/levelling exercise and the final construction cost currently stands at £2.58m. Hamara aims to sign the building contract by the end of December 2023.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Learning Disabilities and Autism

HALO is our day opportunities service for adults with learning disabilities and autism and this project has been growing with new members. This year the group have been focusing on reintegrating into the wider community following the pandemic with a variety of external weekly activities such as learning disability basketball with partner organisations, football with Leeds United Football Foundation and day trips around Yorkshire.

HALO have also focused heavily on learning about health inequalities that are prevalent within individuals with learning disabilities and those from minority ethnic communities. This has been achieved through the continuation of BAME wellbeing cafes and specialist health inequalities events, HALO, have shown an increase in knowledge of their own health and how to prevent or manage their own health conditions. They have also regularly led on stalls at health events, discussing the HALO project and the conditions that they have learned about with the wider community.

Educational sessions are regularly implemented within the HALO timetable and this year has included sessions around math, money management and budgeting, I.T, Reading, writing & sign language, self-advocacy, NVQ Level 2 in Food & Hygiene alongside practical kitchen placements and learning about sustainability through gardening sessions. Members have also joined a volunteering group called "Positive changes" facilitated through Royal Mencap in which they discuss how Leeds can be made better for people with disabilities and distribute £24,000 per year from a pot of funding to groups who pitch ideas to help make this happen, the first pitch successfully made was by a HALO member for £2500.

HALO members have grown in confidence in the past year and now actively undertake work skills placements within the foodbank, café and reception areas as well as enjoying cross-project work with other Hamara projects, learning about the diverse community that we serve and teaching the community about them.

Since reopening the service following the pandemic, HALO staff have worked closely with carers to understand any support needs that have changed and update support plans to work towards new outcomes or goals, carers have also been supported with various issues that have affected them since the pandemic including fuel and food insecurity, isolation and financial issues.

HALO have celebrated Easter, Eid, Diwali and Christmas at Hamara with other projects, staff and stakeholders and have been integral in the planning and delivery of events to mark celebrations.

The current climate has had a significant impact on the sector, with all Government and Trusts funding streams redirected to support the current crisis. 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 2023

Management Report

Our external partnerships remain an integral element in our ability to keep abreast of the evolving picture which third sector agencies must contend with and we are very grateful for the continued support our partners have provided. Once again, we have developed new partnerships with agencies, which have complementary aims and objectives.

The income of the organisation remains stable, which is testimony to both the commitment of the staff and the holistic approach implemented towards deriving income from a broader range of sources. The staff team has expanded and the number of projects has increased, which again demonstrates the organisation's commitment to responding to local need while sustaining our core services. Now that the streamlining process has been completed, we are able to deliver more with more quality staff, redefined employment contracts and greater emphasis on staff personal development.

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.

Financial review

At the end of the year ended 31 March 2023, the Charitable Company's excess of income over expenditure amounted to £256,769 (2022: £443,041). This increases the reserves carried forward to £2,036,360 (2022: £1,779,591).

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.

HAMARA HEALTHY LIVING CENTRE

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

FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

Collaboration and expansion 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 Centre MUGA planning

We had some initial delays getting the application validated and the team have been speaking to Football Foundation and Planning Team regarding reducing our lux lighting levels. We have conducted a noise assessment and lighting surveys on site and amended our drawings accordingly.

We expect a positive decision by the end of 2023. Once planning approval is received, we can apply to Football Foundation for the remaining funding gap and finalise our 99-year lease with the Local Authority before beginning construction.

The effects of the pandemic and the Cost-of-living Crisis 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.

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 nine 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 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 2023

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

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 Henton & Co LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustee has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Waseem Khan
Trustee

13 December 2023

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 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 Financial Reporting Standard 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 2023 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.

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.

HAMARA HEALTHY LIVING CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEE OF HAMARA HEALTHY LIVING CENTRE

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Reviewed the nature of the industry and sector, the control environment and business performance for the year.
- Identifying the laws and regulations the company operates within and enquiring with management if they are aware of any non compliance issues.
- Discussed how and where fraud may occur with all members of the audit engagement team.
- In line with all audits under ISAs (UK) we were required to perform tests to respond to the risk of management override. We tested the appropriateness of journal entries, evaluated the judgements made for accounting estimates to assess if any bias, and assessed the rationale behind any significant or unusual transactions.

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.

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 auditor's 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.

Henton + Co LLP

Chris Howitt (Senior Statutory Auditor)
for and on behalf of Henton & Co LLP

13 December 2023

Chartered Accountants
Statutory Auditor

Northgate
118 North Street
Leeds
England
LS2 7PN

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	3	-	1,141,296	-	1,141,296	1,490,644
Charitable activities	4	392,922	-	-	392,922	203,488
Total income		392,922	1,141,296	-	1,534,218	1,694,132
Expenditure on:						
Raising funds	5	8,868	11,287	21,661	41,816	29,714
Charitable activities	6	137,032	1,098,601	-	1,235,633	1,221,377
Total expenditure		145,900	1,109,888	21,661	1,277,449	1,251,091
Net incoming/(outgoing) resources before transfers		247,022	31,408	(21,661)	256,769	443,041
Net incoming/(outgoing) resources before transfers		247,022	31,408	(21,661)	256,769	443,041
Gross transfers between funds		(2,885)	2,885	-	-	-
Net movement in funds		244,137	34,293	(21,661)	256,769	443,041
Fund balances at 1 April 2022		565,521	503,588	710,482	1,779,591	1,336,550
Fund balances at 31 March 2023		809,658	537,881	688,821	2,036,360	1,779,591

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

All income and expenditure derive from continuing activities.

The notes on pages 17 to 30 form part of these financial statements.

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	-	1,490,644	-	1,490,644
Charitable activities	4	203,488	-	-	203,488
Total income		203,488	1,490,644	-	1,694,132
Expenditure on:					
Raising funds	5	1,566	6,487	21,661	29,714
Charitable activities	6	141,599	1,079,778	-	1,221,377
Total expenditure		143,165	1,086,265	21,661	1,251,091
Net incoming/(outgoing) resources before transfers		60,323	404,379	(21,661)	443,041
Gross transfers between funds		50,212	(50,212)	-	-
Net movement in funds		110,535	354,167	(21,661)	443,041
Fund balances at 1 April 2021		454,986	149,421	732,143	1,336,550
Fund balances at 31 March 2022		565,521	503,588	710,482	1,779,591

HAMARA HEALTHY LIVING CENTRE

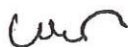
BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		1,065,204		885,808
Current assets					
Debtors	12	67,684		34,214	
Cash at bank and in hand		929,105		913,299	
		996,789		947,513	
Creditors: amounts falling due within one year	13	(25,633)		(53,730)	
Net current assets			971,156		893,783
Total assets less current liabilities			2,036,360		1,779,591
Capital funds					
General endowment funds		688,821		710,482	
	16		688,821		710,482
Income funds					
Restricted funds	14	537,881		503,588	
Unrestricted funds		809,658		565,521	
			2,036,360		1,779,591

The notes on pages 17 to 30 form part of these financial statements.

The financial statements were approved by the Trustee on 13 December 2023



Waseem Khan
Trustee

Company registration number 04537287

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	19		231,413		541,464
Investing activities					
Purchase of tangible fixed assets		(215,607)		(54,952)	
Net cash used in investing activities			(215,607)		(54,952)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			15,806		486,512
Cash and cash equivalents at beginning of year			913,299		426,787
Cash and cash equivalents at end of year			929,105		913,299

The notes on pages 17 to 30 form part of these financial statements.

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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. 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 2023

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 2023

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.

3 Donations and legacies

	Restricted funds	Restricted funds
	2023	2022
	£	£
Grants and donations	1,141,296	1,490,644

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Grants receivable for core activities

Learning Disabilities (Adult SS)	-	153,405
Cultural Food - Christian Community Fund	190,000	-
Old Peoples (Social Services)	77,049	76,468
Patient Ambassadors	394,338	363,913
Health Inequalities	125,000	-
Cockburn Sports Hall Development	100,044	-
Household Support	32,250	-
Supplementary School	42,456	-
Youth Pathways	-	21,000
ESF Connected	-	17,749
Other	180,159	858,109
	<u>1,141,296</u>	<u>1,490,644</u>

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Halo	358,042	168,488
Lloyds Bank Foundation	-	30,000
General Funds	34,880	5,000
	<u>392,922</u>	<u>203,488</u>

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

5 Raising funds	Unrestricted funds		Restricted funds		Endowment funds general		Total		Unrestricted funds		Restricted funds		Endowment funds general		Total	
	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022	£
<u>Fundraising and publicity</u>																
Advertising	8,868		11,287		-		20,155		1,566		6,487		-		8,053	
Depreciation and impairment	-		-		21,661		21,661		-		-		21,661		21,661	
Fundraising and publicity	8,868		11,287		21,661		41,816		1,566		6,487		21,661		29,714	
	8,868		11,287		21,661		41,816		1,566		6,487		21,661		29,714	

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	761,285	769,874
Depreciation and impairment	14,549	14,372
Board expenses, travel and meetings costs	15,799	16,844
Staff training and expenses	9,778	6,203
Project activities	258,529	289,300
Telephone and internet	18,140	12,116
Cleaning	23,504	10,975
Subscriptions and dues	10,339	6,614
Premises Costs	35,263	21,510
Minibus and travel	9,486	7,382
Professional Fees	44,226	21,849
Health and safety	4,620	1,444
Heat and light	10,434	26,013
Insurance	6,536	2,725
Postage and stationary	1,707	2,808
Sundry expenses	2,127	2,312
Rent & Rates	9,311	9,036
	<u>1,235,633</u>	<u>1,221,377</u>
	<u>1,235,633</u>	<u>1,221,377</u>
Analysis by fund		
Unrestricted funds	137,032	141,599
Restricted funds	1,098,601	1,079,778
	<u>1,235,633</u>	<u>1,221,377</u>

7 Trustee

During the year, the Trustees were paid expenses amounting to £1,484 (2022: £2,101).

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>35</u>	<u>35</u>

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	761,285	769,874

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

9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the Charitable Company's auditor and associates:	2023 £	2022 £
Audit of the Charitable Company's annual accounts	7,800	7,800

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

11 Tangible fixed assets	Freehold land and buildings		Leasehold improvements		Fixtures and Motor vehicles fittings		Office Equipment		Total	
	£		£		£		£		£	
Cost										
At 1 April 2022	1,083,030		77,402		63,304		187,212		1,434,248	
Additions	-		189,879		19,439		2,389		215,607	
At 31 March 2023	1,083,030		267,281		82,743		189,601		1,649,855	
Depreciation and impairment										
At 1 April 2022	332,117		-		52,706		146,426		548,441	
Depreciation charged in the year	21,661		-		3,915		8,632		36,210	
At 31 March 2023	353,778		-		56,621		155,058		584,651	
Carrying amount										
At 31 March 2023	729,252		267,281		26,122		34,543		1,065,204	
At 31 March 2022	750,913		77,402		10,598		40,787		885,808	

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	58,425	27,003
Prepayments and accrued income	9,259	7,211
	<u>67,684</u>	<u>34,214</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	17,029	41,695
Other creditors	-	3,654
Accruals and deferred income	8,604	8,381
	<u>25,633</u>	<u>53,730</u>

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
Youth Pathways	-	21,000	(21,000)	-	-	-	-	-	-	-
Learning Disabilities (Adult SS)	-	153,405	(153,405)	-	-	-	-	-	-	-
Power to Change	-	-	(13,875)	13,875	-	12,250	(12,250)	-	-	-
Supplementary School	21,371	34,800	(28,097)	-	28,074	42,456	(31,460)	-	-	39,070
Luncheon Club	-	1,984	(1,984)	-	-	-	-	-	-	-
Health (Better Together)	-	61,000	(61,000)	-	-	-	-	-	-	-
Old Peoples (Social Services)	-	76,468	(76,468)	-	-	77,049	(77,049)	-	-	-
Patient Ambassadors	-	381,541	(327,153)	(54,388)	-	394,338	(394,338)	-	-	-
Reducing Youth Violence	6,850	-	-	-	6,850	-	(6,850)	-	-	-
ESF Connected	-	17,749	(7,039)	(10,710)	-	-	-	-	-	-
COVID 19 Digital Access	380	10,000	(8,296)	-	2,084	-	(2,704)	620	-	-
COVID 19 Cafe Equipment	722	-	-	-	722	-	(722)	-	-	-
COVID 19 Cultural Hub	76,111	271,896	(170,943)	-	177,064	17,000	(135,005)	-	-	59,059
COVID 19 Middleton and Belle Isle	30,035	80,000	(110,035)	-	-	-	-	-	-	-
Ground works - volunteering	2,810	7,911	(10,721)	-	-	3,770	(4,007)	237	-	-
Food Bank	4,381	-	(4,381)	-	-	-	-	-	-	-
ESF Hunslet & Riverside	500	-	(500)	-	-	2,989	(2,989)	-	-	-
MICE	840	-	(840)	-	-	-	-	-	-	-
PTC Community BDS	8,000	-	(1,194)	-	6,806	-	-	-	-	6,806
Winter Warmth	-	3,848	(3,848)	-	-	1,500	(1,500)	-	-	-
VRU	-	23,980	(17,043)	-	6,937	17,350	(24,287)	-	-	-
Volition - Autism ALD	(299)	2,000	(1,701)	-	-	-	-	-	-	-
Burnfire	-	533	(533)	-	-	-	-	-	-	-
Woodsley Women	-	150	(5,751)	-	(5,601)	10,905	(9,124)	-	-	(3,820)

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

14	Restricted funds									(Continued)
	Womens Wellbeing	-	9,991	-	-	9,991	-	(5,238)	-	4,753
	Test and Trace	-	16,756	-	(16,756)	-	-	-	-	-
	Sports England	-	9,940	-	(3,433)	-	-	(6,507)	-	-
	Kick Start	-	20,365	-	(21,376)	1,011	-	(1,011)	1,011	-
	Heritage Cafe	-	3,988	-	-	-	-	(3,988)	-	-
	Canal & River Trust	-	1,042	-	(1,042)	-	-	-	-	-
	Cockburn Sports Hall Development	-	252,086	-	(4,852)	-	100,044	(20,376)	-	326,902
	Halo Heritage Cafe	-	9,462	-	-	-	9,462	(11,095)	-	7,829
	Harnessing the Power of Communities	-	6,000	-	-	-	6,000	-	-	6,000
	Community Champion	-	12,749	-	(12,749)	-	-	-	-	-
	WBI	(2,280)	-	-	(250)	(2,530)	11,474	(9,961)	1,017	-
	Youth Alliance LS-Ten	-	-	-	-	-	12,705	(12,705)	-	-
	Youth Club	-	-	-	-	-	4,130	(4,130)	-	-
	Youth Work Commissioned	-	-	-	-	-	12,494	(12,494)	-	-
	Women's Whispers	-	-	-	-	-	5,750	(5,750)	-	-
	PGM Fund	-	-	-	-	-	3,000	(3,000)	-	-
	MENCAP	-	-	-	-	-	2,500	(2,500)	-	-
	Leeds Older Peoples Forum	-	-	-	-	-	14,000	(3,829)	-	10,171
	Association of Blind Asians	-	-	-	-	-	12,000	(16,601)	-	(4,601)
	Community Engagement	-	-	-	-	-	10,000	(3,690)	-	6,310
	Cultural Food - Christian Community Fund	-	-	-	-	-	190,000	(190,000)	-	-
	Health Inequalities	-	-	-	-	-	125,000	(77,735)	-	47,265
	Household Support	-	-	-	-	-	32,250	(16,993)	-	15,257
	Leeds United Foundation	-	-	-	-	-	3,000	-	-	3,000
	Leeds 2023	-	-	-	-	-	300	-	-	300
	ABA	-	-	-	-	-	13,580	-	-	13,580
		149,421	1,490,644	(1,086,265)	50,212	503,588	1,141,296	(1,109,888)	(2,885)	537,881

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

15 Analysis of net assets between funds	Unrestricted Funds	Restricted Funds		Endowment Funds		Total Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2023	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Fund balances at 31 March 2023 are represented by:													
Tangible assets	109,102	267,281		688,821		1,065,204		-		710,482		885,808	
Current assets/(liabilities)	700,556	270,600		-		971,156		503,588		-		893,783	
	<u>809,658</u>	<u>537,881</u>		<u>688,821</u>		<u>2,036,360</u>		<u>503,588</u>		<u>710,482</u>		<u>1,779,591</u>	

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Endowment funds

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

	Balance at 1 April 2021 £	Resources expended £	Balance at 1 April 2022 £	Resources expended 31 March 2023 £	Balance at 31 March 2023 £
Permanent endowments					
Henry Smith Trust	102,990	(3,047)	99,943	(3,047)	96,896
SRB 4	130,122	(3,850)	126,272	(3,850)	122,422
New Opportunities Fund	162,980	(4,822)	158,158	(4,822)	153,336
Neighbourhood Renewal Fund	137,166	(4,058)	133,108	(4,058)	129,050
LCC Capital Grant	137,166	(4,058)	133,108	(4,058)	129,050
Tudor Trust	34,422	(1,018)	33,404	(1,018)	32,386
Percy Bilton Trust	3,096	(92)	3,004	(92)	2,912
Rank Trust	2,064	(61)	2,003	(61)	1,942
Sykes Trust	1,720	(51)	1,669	(51)	1,618
Trinity Methodist Church	739	(22)	717	(22)	695
Leeds City Council	19,678	(582)	19,096	(582)	18,514
	<u>732,143</u>	<u>(21,661)</u>	<u>710,482</u>	<u>(21,661)</u>	<u>688,821</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - 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 2023 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

HAMARA HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

19	Cash generated from operations	2023 £	2022 £
	Surplus for the year	256,769	443,041
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	36,211	36,033
	Movements in working capital:		
	(Increase)/decrease in debtors	(33,470)	26,536
	(Decrease)/increase in creditors	(28,097)	35,854
	Cash generated from operations	<u>231,413</u>	<u>541,464</u>
20	Analysis of changes in net funds		
	The Charitable Company had no debt during the year.		

