Charity registration number 1162962 (England and Wales)

Company registration number 04537287

HAMARA HEALTHY LIVING CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HAMARA HEALTHY LIVING CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

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HAMARA HEALTHY LIVING CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustee present their annual report and financial statements for the year ended 31 March 2025.

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 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:

Introduction

The past year has been one of meaningful progress for Hamara, reflecting our continued dedication to cultural enrichment, community welfare, mental health support, employment and education. Our outreach efforts have grown in both scope and impact, enabling us to better meet the evolving needs of the diverse communities we serve across Leeds. Through these initiatives, we have strengthened connections across age groups, faiths, and backgrounds, promoting inclusivity, empowerment, and overall wellbeing.

This report outlines the key achievements of our programmes over the year and reaffirms our ongoing commitment to supporting and uplifting the communities that rely on us.

Hamara Cultural Food Hub

The Hamara Cultural Food Hub has experienced significant growth this year, providing vital food support to families across Leeds. Catering to five major ethnic communities, the hub has become a crucial resource, particularly in light of ongoing economic challenges.

Organisational Partnerships and Memberships: The hub welcomed 5 new partner organisations, bringing the total to 41. These organisations now collect 30 food parcels each on a fortnightly basis, highlighting the expanding reach and impact of our community network. 3 additional organisations are set to join soon, further extending our support to more families.

Collaborations and Training: We partnered with a local training provider, enabling each member organisation to enrol three representatives in training programmes covering safeguarding, leadership, and mental health. In addition, a collaboration with the NHS Research and Technology Department promoted health inclusivity by encouraging ethnic minority participation in NHS-led research initiatives.

Festive and Cultural Support: In recognition of key cultural and religious observances, the hub provided tailored items, such as dates for Ramadan, ensuring culturally appropriate support. Over the year, we served 23,247 families with these items, reinforcing our commitment to inclusive community care.

Key Statistics:

- Organisations Supported: **41**
- Parcels Distributed: **23,247**
- Beneficiaries: **92,988**

Hamara Food Bank

The Hamara Food Bank continues its mission to alleviate food insecurity, providing culturally appropriate parcels and hot meals each week to vulnerable families, older adults, and people with disabilities.

Weekly Impact:
Each week, we distribute 140 -160 food parcels and 50 - 60 hot meals. Parcels include fresh vegetables, rice, oil, frozen foods, and other essentials, carefully selected to meet both dietary and cultural needs.

Collaborations and Outreach:
Through partnerships with the NHS, the food bank offers regular free health screenings, including blood pressure, cholesterol, and glucose tests. In addition, our staff support clients by signposting additional resources and services available through Hamara and other local organisations.

Community and Volunteer Engagement:
We collaborate **with HM Prison in Wetherby, welcoming** rehabilitated inmates as volunteers. This initiative provides meaningful work experience while supporting successful reintegration into the community. Local students also participate, gaining valuable life skills and fostering a culture of community service.

Key Statistics:

- Food Parcels Distributed: **8,270**
- Beneficiaries: **33,080**
- Referrals to Other Services: **4,687**
- Hot Meals Distributed: **2,750**

Being You Leeds

The Being You Leeds project provides essential support to individuals experiencing mental health challenges, with a focus on Leeds' most deprived areas. This year, the programme has expanded to run four groups weekly, including two sessions outside regular hours to improve accessibility for participants.

Group Activities:
Our programme offers a variety of supportive group sessions:

- Cultural Conversations – Designed for Muslim women
- Board Game Group – Promoting social engagement and cognitive stimulation
- Tea, Talk and Trips – Supporting asylum-seeking women
- Body, Soul and Balance – A newly introduced fitness group

Each session provides a safe and nurturing environment where participants can foster personal growth, build connections, and engage in learning opportunities.

Attendance and Growth:
Groups are well-attended, averaging eight participants per session, with the new fitness group already near capacity. Last quarter, we exceeded our target by 145%, and we anticipate maintaining this positive trajectory in the coming months.

The Cockburn Centre Development
With the steadfast support of our Trustees, stakeholders, and local community, the £3.2 million Cockburn Centre project is progressing toward construction, scheduled to commence in late 2025.

Over the past year, we achieved significant milestones:

- Planning Approval: Secured for a floodlit multi-use games area, enhancing the centre's recreational offerings.
- Funding Success: An additional £1,000,000 was obtained from the Football Foundation and Social Investment Business, further strengthening the project's financial foundation.

Construction is projected for completion by December 2026, creating a modern, vibrant community hub that will support a wide range of cultural, educational, and recreational activities for the Leeds community.

HALO – Day Opportunities for Adults with Learning Disabilities & Autism

HALO continues to provide transformative day opportunities for adults with learning disabilities and autism, empowering participants through education, vocational training, and meaningful community engagement.

Skill Development:
This year, HALO members achieved notable progress in foundational skills including English, Maths, Digital Literacy, and British Sign Language. Complementing these academic skills, participation in physical health activities and sports has contributed to improved wellbeing, confidence, and independence among participants.

Community and Vocational Integration:
HALO has successfully facilitated vocational placements in café work, food bank support, and team leadership, equipping members with practical skills that enhance employability and life skills. A local partnership has enabled participants to engage with nature through boat trips, promoting mental wellbeing and social inclusion. Additionally, involvement in local art exhibitions and heritage projects has fostered pride, cultural appreciation, and meaningful community connections.

Cultural Celebrations:
Members took leading roles in organising and celebrating Easter, Eid, Diwali, and Christmas, not only embracing cultural traditions but also developing organisational and leadership skills. These events strengthened community cohesion and enhanced participants' confidence and sense of belonging.

Impact:
Through HALO, participants have demonstrated growth in independence, employability, social confidence, and community participation, making the programme a cornerstone of inclusive support in Leeds.

Neighbourhood Networks – Older People's Programme (55+)

Neighbourhood Networks empowers adults over 55 to overcome social isolation, financial pressures, and mental health challenges.

Cost of Living Support:
This year, sessions focused on health, budgeting, and accessing external support, with expert guidance from organisations such as Carers Leeds, enabling members to make informed decisions and improve their financial resilience.

Increased Participation:
Through welfare calls, home visits, and advocacy, membership and participation in programmes increased significantly. Members engaged in intergenerational and interfaith activities, fostering stronger community bonds. Initiatives such as luncheon clubs provided hot, culturally appropriate meals, addressing both nutritional and social needs.

Impact:
The programme has successfully enhanced wellbeing, reduced isolation, and empowered older adults to engage confidently with their community. The measurable growth in participation highlights the programme's relevance and effectiveness.

Patient Ambassadors

The *Patient Ambassador Service*, in partnership with the *Burmantofts, Harehills, and Richmond Hill Primary Care Network (BHR PCN)*, provides non-clinical, holistic health support across 12 GP practices.

Addressing Social Determinants of Health:
The Ambassadors work with patients experiencing challenges like poverty, housing insecurity, and limited access to healthcare. The team is multilingual and culturally sensitive, offering individualised support and connecting patients to vital services.

Community Programmes:
We launched a *Digital Café*, offering basic digital skills and supporting NHS app installations. The *HEROES* programme, an educational mental health initiative, empowers patients in their mental health journeys, encouraging self-awareness and resilience.

Youth Strand - Ages 11 - 19

The Youth Club offers a vibrant and supportive space where young people can develop essential life skills, build friendships, and explore creativity in a safe environment.

Engagement and Development:
Participants engaged in a diverse array of activities, from bushcraft and guided hikes to hip-hop workshops, fostering cultural awareness, teamwork, and resilience. Responding to youth feedback, the programme expanded cooking sessions, enabling members to prepare and share meals with their families, reinforcing practical life skills and community ties.

Mental Health and Physical Activity:
Dedicated workshops focusing on youth mental health have improved awareness, resilience, and coping strategies. The opening of gym sessions exclusively for young people has promoted physical wellbeing, confidence, and healthy lifestyles.

Youth Leadership and Influence:
Members actively participate in youth voice sessions, taking on peer mentoring roles and exploring pathways into youth work. These initiatives cultivate leadership, responsibility, and confidence, helping young people become empowered contributors to their community.

Impact:
The Youth Strand has strengthened social cohesion, developed practical and leadership skills, and provided young people with the tools to thrive both personally and within their community. Engagement rates and participation growth demonstrate the programme's effectiveness and enduring value.

Hamara Gym

The Hamara Gym has experienced remarkable growth and engagement in recent months, becoming a hub for physical wellbeing and community connection.

Programme Growth and Participation:
Our Tuesday women's class has been particularly successful, consistently well-attended with an average of 15 participants per week. Overall membership now averages 40 paying members, with a notable increase in male participation through targeted outreach efforts, doubling male membership.

Community Building and Volunteer Engagement:
The gym fosters a supportive environment, with 40 women actively participating in a group chat and engaging in peer encouragement. We have welcomed two new volunteers, including a certified yoga instructor, strengthening the breadth and quality of our offerings.

Strategic Partnerships and Programmes:
We have formed a partnership with Parkinson's UK to broaden our gym services, while ongoing collaboration with Beeston Hill Medical Centre and Active Leeds supports our work toward becoming a registered junior gym. Programming has included four group sessions in collaboration with Getting Clean and Revive Body and Mind, as well as three healthy eating workshops. Additionally, small group personal training sessions have been launched, offering tailored fitness support to members.

Impact:
The Hamara Gym is not only improving physical health but also fostering social cohesion, skill development, and wellbeing across the community. Its rapid growth, inclusive engagement, and strategic partnerships demonstrate its increasing role as a vital community resource.

Inspiring futures

The Inspiring Futures (IF) programme launched in June 2024 with the aim of "system change" across both Leeds & Bradford to improve the employability of young people (YP) of Pakistani and Bangladeshi heritage. Inspiring Futures is led by Hamara.

Inspirirng Future works with:

- Employers to improve their capabilities to recruit and retain young people from these communities, and improve their cultural awareness and practice.
- Young people themselves to upskill them and develop their confidence to make them more employable, and
  introduce them to a range of job opportunities.
- Eight community organisations as local delivery partners across the two cities to develop them so they can continue the work after the programme is finished. This helps to ensure future cohorts of young are given the best chance possible to find employment.

All of our work is supported by national strategy and research partners. The first year has been a year to mobilise the partners, share the vision, help them get established with youth employability provision, engage future employer partners and establish networks across both cities. A key part of this has been working with young people to shape the direction of the programme and identify their needs to improve employability. It was also a year to introduce the strategic partners and harness their support, set up steering groups, the Young Person Voice and Influence Panel, and the Youth Consortium.

Conclusion

As we reflect on the year's achievements, I am deeply inspired by the dedication, passion, and resilience of our staff, volunteers, partners, and community members. Across all our programmes—from the Cultural Food Hub and Food Bank, to Being You Leeds, HALO, Neighbourhood Networks, Youth Club, and the Gym. Hamara has continued to provide vital support, education, and opportunities for growth, inclusion, and wellbeing.

This year, we have witnessed remarkable milestones: supporting tens of thousands of beneficiaries through food and wellness initiatives, expanding mental health and vocational programmes, creating safe spaces for youth and adults with learning disabilities, and growing membership and engagement in our gym and recreational programmes. The progress of our Cockburn Centre project, along with new partnerships with organisations such as Parkinson's UK, NHS services, and local schools, demonstrates the breadth and impact of our community reach.

Hamara remains steadfast in its mission to create inclusive, supportive spaces that promote wellbeing, resilience, and community cohesion. Looking ahead, we are committed to expanding these services further, innovating our programmes, and reaching even more individuals and families in need across Leeds.

On behalf of the Trustees and staff, I extend my heartfelt gratitude to our volunteers, partners, and supporters, whose dedication makes these achievements possible. Together, we continue to build a stronger, healthier, and more connected community.

Achievements and performance

Financial review

At the end of the year ended 31 March 2025, the Charitable Company's excess of income over expenditure amounted to £567,833 (2024: £390,966). This increases the reserves carried forward to £2,995,159 (2024: £2,427,326).

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 please 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.

Financial review

It is the policy of the charity that unrestricted funds, which have not been designated for a specific use, should be maintained at a value of six months expenditure, of which the minimum six months expenditure equates to approximately £73,000. This level of general reserves would finance operations in the event of short-term funding gaps, and finance immediate obligations should Hamara Healthy Living Centre lose its funding, or alternatively in the event that the organisation should need to close. At 31 March 2025, our general free reserves stood at £1,242,420, substantially above our minimum target level. The Trustees are aware of this and some spare reserves will be used for the ongoing Cockburn site.

Plans for future periods

Cockburn-Ready Plan

Through activities at the Cockburn Centre, including customer service, reception, kitchen management, and administration, members have gained practical experience and confidence. The plan has used a holistic, personalized approach to strengthen members' functional, social, and emotional regulation skills, with an emphasis on teamwork and peer support.

Additionally, the project has explored opportunities for paid employment through DWP's Access to Work scheme, ensuring appropriate support for members who are ready for the workforce.

As part of the transition to the new facility, Hamara has implemented a 'Train the Trainer' model, allowing experienced members to mentor newcomers, fostering leadership, ownership, and responsibility within the group. Members have also participated in upskilling, job coaching, volunteer placements, and developing social enterprise ideas, moving towards greater independence and a deeper understanding of work and income.

These efforts, alongside the continuous development of HALO's skills, are helping members to thrive and succeed in a supportive, work-focused environment.

Inspiring Futures (IF)

IF is a £1.7m funded project aimed at tackling the barriers for young people from a Pakistani and Bangladeshi heritage in obtaining employment and career progression.

There are two main arms of the project

1. Working with employers and young people to break down employer barriers
2. Work with employers and young people to make young people more employable in the first instance.

From June 2024 (launch) to June 2025 has been the initial phase of getting Youth Partners and YFF staff together to talk through the project, set the scene, employ staff and get youth partners to set up youth provision at their centres.

It will also involve setting up a Youth Voice & Influence Panel (VIP) consisting of 2 young people from each of the 8 youth partner organisations.

The Hamara team will project manage it all and manage the finances (each youth partner receiving £100k over 4 years).

Jan - Dec 2025 will include

- Ensuring each Youth Partner runs 2 sessions per week delivering youth provision (the agenda for which will be largely set by the VIP)
- Engage with employer partners (aiming for 10-12 employers across the region) to set the scene, agree level of engagement, agree some principles, engage in cultural awareness sessions, agree to open/honest discussion about the barriers for young people and help develop young people's skills.
- Ensuring VIP panels meet regularly to ensure the young people's voice is really being heard.
- Work with our YFF partners collecting statistical data for analysis
- Making sure at least 100 young people from across the 2 cities have been engaged in the project

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.
Waseem Khan
Mr M Sharif
Z Hamid
Councillor M Iqbal
M Adrish
Dr Noor Ahmad Baloch (Resigned 24 March 2023)
Yankuba Sawo
Zohra Bibi-Khaliq
Nabila Akram
Ali Rafaqat

Recruitment and appointment of trustees
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.

Organisational structure
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.

Induction and training of trustees
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.

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).

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.

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

Waseem Khan
Trustee

6 November 2025

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 2025 which comprise the statement of financial activities, the summary income and expenditure account, 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 2025 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 requires 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.

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.

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 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.

Christopher Howitt (Senior Statutory Auditor)
For and on behalf of Henton & Co LLP, Statutory Auditor
Chartered Accountants
Northgate
118 North Street
Leeds
England
LS2 7PN
6 November 2025

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	3	-	2,044,463	-	2,044,463	1,437,511
Charitable activities	4	593,364	-	-	593,364	506,596
Total income		593,364	2,044,463	-	2,637,827	1,944,107
Expenditure on:						
Raising funds	5	18,019	34,536	21,661	74,216	51,621
Charitable activities	6	289,778	1,706,000	-	1,995,778	1,501,520
Total expenditure		307,797	1,740,536	21,661	2,069,994	1,553,141
Net income/(expenditure)		285,567	303,927	(21,661)	567,833	390,966
Transfers between funds		14,910	(14,910)	-	-	-
Net movement in funds	7	300,477	289,017	(21,661)	567,833	390,966
Reconciliation of funds:						
Fund balances at 1 April 2024		941,943	818,223	667,160	2,427,326	2,036,360
Fund balances at 31 March 2025		1,242,420	1,107,240	645,499	2,995,159	2,427,326

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 18 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 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	3	-	1,437,511	-	1,437,511
Charitable activities	4	506,596	-	-	506,596
Total income		506,596	1,437,511	-	1,944,107
Expenditure on:					
Raising funds	5	6,812	23,148	21,661	51,621
Charitable activities	6	392,298	1,109,222	-	1,501,520
Total expenditure		399,110	1,132,370	21,661	1,553,141
Net income/(expenditure)		107,486	305,141	(21,661)	390,966
Transfers between funds		24,799	(24,799)	-	-
Net movement in funds	7	132,285	280,342	(21,661)	390,966
Reconciliation of funds:					
Fund balances at 1 April 2023		809,658	537,881	688,821	2,036,360
Fund balances at 31 March 2024		941,943	818,223	667,160	2,427,326

HAMARA HEALTHY LIVING CENTRE

SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	All income funds	
	2025	**2024**
	£	**£**
Gross income	2,637,827	1,944,107
Total expenditure from income funds	2,048,333	1,531,480
Net income for the year	589,494	412,627

HAMARA HEALTHY LIVING CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**12**		1,703,479		1,483,488
Current assets					
Debtors	**13**	58,539		64,231	
Cash at bank and in hand		1,259,195		917,543	
		1,317,734		981,774	
Creditors: amounts falling due within one year	**14**	(26,054)		(37,936)	
Net current assets			1,291,680		943,838
Total assets less current liabilities			2,995,159		2,427,326
The funds of the Charitable Company					
Endowment funds	**18**		645,499		667,160
Restricted income funds	**16**		1,107,240		818,223
Unrestricted funds	**15**		1,242,420		941,943
			2,995,159		2,427,326

The notes on pages 18 to 30 form part of these financial statements.

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 2025.

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 6 November 2025

Waseem Khan
Trustee

Company registration number 04537287 (England and Wales)

HAMARA HEALTHY LIVING CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**20**		610,811		448,593
Investing activities					
Purchase of tangible fixed assets		(269,159)		(460,155)	
Net cash used in investing activities			(269,159)		(460,155)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			341,652		(11,562)
Cash and cash equivalents at beginning of year			917,543		929,105
Cash and cash equivalents at end of year			1,259,195		917,543

The notes on pages 18 to 30 form part of these financial statements.

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 or grantors 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.

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.

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 Income from donations and legacies

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	2,044,463	1,437,511

3 Income from donations and legacies

(Continued)

	Restricted funds 2025 £	Restricted funds 2024 £
Grants		
Inspiring Futures	308,276	-
Cultural Food - Christian Community Fund	349,570	326,000
Old Peoples (Social Services)	71,634	70,351
Patient Ambassadors	525,624	309,130
Health Inequalities	-	62,500
Cockburn Sports Hall Development	398,138	25,808
Household Support	43,750	43,000
Supplementary School	42,606	51,035
Neighbourhoods Network PCO	69,000	-
Being You	41,149	-
Other	194,716	549,687
	2,044,463	1,437,511

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Halo	500,947	400,231
Community Cafe	74,424	44,886
Cockburn Sports Hall	-	10,058
Gym	17,658	23,373
General Funds	335	28,048
	593,364	506,596

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fundraising and publicity								
Advertising	18,019	34,536	-	52,555	6,812	23,148	-	29,960
Depreciation and impairment	-	-	21,661	21,661	-	-	21,661	21,661
	18,019	34,536	21,661	74,216	6,812	23,148	21,661	51,621

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	935,095	814,213
Depreciation and impairment	27,505	20,211
Charitable Expenditure	28,430	26,256
Staff training and expenses	8,726	10,649
Project activities	779,287	434,515
Telephone and internet	11,105	13,546
Cleaning	12,472	13,234
Subscriptions and dues	4,459	5,271
Premises Costs	8,897	34,061
Minibus and travel	7,186	12,082
Professional Fees	88,502	38,093
Health and safety	3,651	5,538
Heat and light	42,119	35,960
Insurance	9,852	11,329
Postage and stationary	1,567	2,912
Sundry expenses	3,638	2,900
Rent & Rates	23,287	20,750
	1,995,778	1,501,520
Analysis by fund		
Unrestricted funds	289,778	392,298
Restricted funds	1,706,000	1,109,222
	1,995,778	1,501,520

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	49,166	41,872

8 Trustee

During the year, the Trustees were paid expenses amounting to £4,107 (2024: £1,834).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	35	35

Employment costs	2025 £	2024 £
Wages and salaries	935,095	814,213

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

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the Charitable Company's auditor and associates:	2025 £	2024 £
Audit of the Charitable Company's annual accounts	8,580	7,800

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Motor vehicles	Office Equipment	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	1,083,030	648,199	155,657	27,200	195,923	2,110,009
Additions	-	237,641	31,518	-	-	269,159
At 31 March 2025	1,083,030	885,840	187,175	27,200	195,923	2,379,168
Depreciation and impairment						
At 1 April 2024	375,439	-	67,812	20,795	162,477	626,523
Depreciation charged in the year	21,661	-	19,536	1,281	6,688	49,166
At 31 March 2025	397,100	-	87,348	22,076	169,165	675,689
Carrying amount						
At 31 March 2025	685,930	885,840	99,827	5,124	26,758	1,703,479
At 31 March 2024	707,591	648,199	87,846	6,405	33,447	1,483,488

Leasehold additions are in relation to the Cockburn development. The site is still under development and therefore no depreciation has been charged on this.

13 Debtors

Amounts falling due within one year:	**2025**	**2024**
	£	£
Trade debtors	49,127	56,064
Prepayments and accrued income	9,412	8,167
	58,539	64,231

14 Creditors: amounts falling due within one year

	2025	**2024**
	£	£
Trade creditors	16,630	28,512
Accruals and deferred income	9,424	9,424
	26,054	37,936

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	941,943	593,364	(307,797)	14,910	1,242,420

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	809,658	506,596	(399,110)	24,799	941,943

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£
Being You	-	30,620	(26,149)	-	4,471	41,149	(45,620)	-	-
Neighbourhood Matching	-	5,840	(5,840)	-	-	1,100	(1,100)	-	-
Neighbourhood Network POC	-	29,000	(9,648)	-	19,352	69,000	(83,352)	-	5,000
Supplementary School	39,070	50,990	(39,672)	-	50,388	42,606	(77,799)	-	15,195
Transforming Mental Health	-	5,000	-	-	5,000	15,000	(20,000)	-	-
Volition- ICS Research Network	-	10,000	(1,900)	-	8,100	10,500	(8,847)	-	9,753
Old Peoples (Social Services)	-	70,321	(70,351)	30	-	69,559	(69,559)	-	-
Patient Ambassadors	-	309,130	(409,128)	-	(99,998)	525,624	(425,626)	-	-
Warm Spaces	-	10,700	(10,700)	-	-	8,101	(8,101)	-	-
COVID 19 Cultural Hub	59,059	-	(54,869)	-	4,190	-	-	-	4,190
Multiply Fund	-	9,600	(9,600)	-	-	-	-	-	-
GSK Impact (King's Award)	-	40,000	-	-	40,000	-	-	-	40,000
Leeds Student Medical Practice (LSMP)	-	9,752	(10,555)	-	(803)	11,188	(10,384)	(1)	-
PTC Community BDS	6,806	-	-	-	6,806	-	(5,556)	(1,250)	-
Gym Renovation	-	304,546	(1,052)	-	303,494	-	-	-	303,494
Youth Futures Foundation	-	6,000	(6,000)	-	-	307,857	(321,753)	-	(13,896)
Woodsley Women	(3,820)	11,673	(10,169)	4,660	2,344	12,737	(7,611)	-	7,470
Womens Wellbeing	4,753	-	(4,753)	-	-	-	-	-	-
Independent Age	-	20,000	(2,228)	-	17,772	20,000	(37,772)	-	-
Digital Health Hub	-	2,664	(311)	-	2,353	-	-	-	2,353
Cockburn Sports Hall Development	326,902	25,808	(6,107)	-	346,603	398,421	(33,938)	-	711,086
Halo Heritage Cafe	7,829	11,467	(6,865)	-	12,431	-	(7,829)	(4,602)	-
Harnessing the Power of Communities	6,000	-	(6,000)	-	-	-	-	-	-
Community Cafe	-	3,121	-	-	3,121	-	-	(3,121)	-

16 Restricted funds **(Continued)**

Youth Alliance LS-Ten	-	9,731	(12,907)	-	(3,176)	12,706	(12,705)		(3,175)
Youth Work Commissioned	-	8,746	(12,494)	-	(3,748)	3,748	-	-	-
Leeds Older Peoples Forum	10,171	7,000	(14,569)	-	2,602	50	(50)	(2,602)	-
Association of Blind Asians	8,979	13,582	(8,980)	(13,580)	1	-	-	(1)	-
Community Engagement	6,310	-	(2,980)	-	3,330	-	-	(3,330)	-
Cultural Food - Christian Community Fund	-	326,000	(282,658)	(12,609)	30,733	349,570	(380,301)	(2)	-
Health Inequalities	47,265	62,500	(68,849)	-	40,916	-	(40,915)	(1)	-
Household Support	15,257	43,000	(36,316)	-	21,941	45,750	(67,691)	-	-
Leeds United Foundation	3,000	-	-	3,000	-	-	-	-	-
Leeds 2023	300	720	720	300	-	-	-	-	-
Cash for Clubs	-	-	-	-	-	2,000	(264)	-	1,736
Cross Flatts FC	-	-	-	-	-	15,500	(15,500)	-	-
Groundworks - UKSPF	-	-	-	-	-	20,290	(25,362)	-	(5,072)
Love Lees Parks	-	-	-	-	-	1,500	-	-	1,500
Public Health Blood Pressure	-	-	-	-	-	2,050	(4,100)	-	(2,050)
Public Health Sport	-	-	-	-	-	10,700	-	-	10,700
Pyramid + People Matters	-	-	-	-	-	9,756	-	-	9,756
UKSPF - Listening Well	-	-	-	-	-	20,001	(20,001)	-	-
UKSPF 100% Digital	-	-	-	-	-	10,000	(800)	-	9,200
VCSE - Research Champions	-	-	-	-	-	8,000	(8,000)	-	-
	537,881	1,437,511	(1,132,370)	24,799	818,223	2,044,463	(1,740,536)	(14,910)	1,107,240

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	172,140	885,840	645,499	1,703,479
Current assets/(liabilities)	1,070,280	221,400	-	1,291,680
	1,242,420	1,107,240	645,499	2,995,159

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	290,662	525,666	667,160	1,483,488
Current assets/(liabilities)	651,281	292,557	-	943,838
	941,943	818,223	667,160	2,427,326

18 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 2023 £	Resources expended £	Balance at 1 April 2024 £	Resources expended £	Balance at 31 March 2025 £
Permanent endowments					
Henry Smith Trust	99,943	(3,047)	93,849	(3,047)	90,802
SRB 4	126,272	(3,850)	118,572	(3,850)	114,722
New Opportunities Fund	158,158	(4,822)	148,514	(4,822)	143,692
Neighbourhood Renewal Fund	133,108	(4,058)	124,992	(4,058)	120,934
LCC Capital Grant	133,108	(4,058)	124,992	(4,058)	120,934
Tudor Trust	33,404	(1,018)	31,368	(1,018)	30,350
Percy Bilton Trust	3,004	(92)	2,820	(92)	2,728
Rank Trust	2,003	(61)	1,881	(61)	1,820
Sykes Trust	1,669	(51)	1,567	(51)	1,516
Trinity Methodist Church	717	(22)	717	(22)	651
Leeds City Council	19,096	(582)	19,096	(582)	17,350
	710,482	(21,661)	667,160	(21,661)	645,499

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

20 Cash generated from operations

	2025 £	2024 £
Surplus for the year	567,833	390,966
Adjustments for:		
Depreciation and impairment of tangible fixed assets	49,168	41,871
Movements in working capital:		
Decrease in debtors	5,692	3,453
(Decrease)/increase in creditors	(11,882)	12,303
Cash generated from operations	610,811	448,593

21 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 2025 are as follows:

Name of undertaking	Registered office	Nature of business
Hooner Kelah Miniority Ethinic Women's Training Project Community Interest Company	England & Wales	Help diadvantaged women from miniority ethinic backgrounds

22 Analysis of changes in net funds

The Charitable Company had no material debt during the year.